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Comparative statistics of
public finance

1933, 1937, 1939, 1941, 1943



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COMPARATIVE STATISTICS OF PUBLIC FINANCE 1933, 1937, 1939, 1941, 1943

**DOMINION OF CANADA
PROVINCES
AND
MUNICIPALITIES**

**DOMINION-PROVINCIAL CONFERENCE
ON RECONSTRUCTION**

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Canada, Dominion-Provincial Conference
... on Reconstruction, 1945/46

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COMPARATIVE STATISTICS OF PUBLIC FINANCE

FOR THE FISCAL YEARS ENDED NEAREST TO DECEMBER 31, 1933, 1937, 1939, 1941, 1943

DOMINION OF CANADA, PROVINCES AND MUNICIPALITIES

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COMPARATIVE STATISTICS OF PUBLIC FINANCE

1933, 1937, 1939, 1941, 1943

FOREWORD

THIS reference book contains condensed comparative statistics of the finances of Dominion, provincial and municipal governments for the fiscal years ended nearest to December 31, 1933, 1937, 1939, 1941 and 1943. Statistical analyses of the outstanding debt of the Dominion and provincial governments have been prepared as at March 31, 1944. For convenience, the tables have been divided into seven groups, as follows:—

Section I—Grand summaries, all governments.

Section II—Summaries by governments, for the year 1943, for the Dominion, all provinces combined, all municipalities combined, and by provinces for the combined provinces and municipalities.

Section III—Dominion of Canada, including investment in Canadian National Railways.

Section IV—Provinces.

Section V—Municipalities.

Section VI—Analyses of outstanding debt and debt charges.

Section VII—Subsidies, interim subsidies, tax suspension agreements, subventions and grants-in-aid.

The tables contained in the first five sections consist in the main of the following:—

1. Revenue, by sources.
2. Expenditure, by services.
3. Liabilities (outstanding debt).
4. Assets and capitalized expenditure.

In addition, sections III and IV contain statements of the source and application of funds.

At the commencement of the analytical work, representatives of the provincial governments came to Ottawa at the invitation of the Dominion and assisted in the preparation of preliminary data. Following the preparation of tentative tables, in collaboration with provincial officials, these officials once again attended at Ottawa and discussed the general form and content of the tables. A resolution unanimously then adopted by the provincial representatives includes the following:—

“We realize that the statements submitted are unconventional in an accounting sense. Our deliberations have been directed toward assisting to achieve a reasonably comparable picture along the lines which have been laid down so that when these statements at a later date are referred to and discussed all relevant information so far as is reasonably possible without greater detail may be under review at the same time.

“Subject to” (a number of amendments suggested by the provincial representatives which have been incorporated in the tables now submitted) “in our opinion the statements to which reference is made herein, when amended, may be used as a common basis for discussion.”

Revenue, by sources

Revenue as analysed in these tables represents the revenue of each government from taxes, licences, permits and fees, public domain, liquor control, Dominion subsidies and other revenues generally regarded as being for current or "ordinary" account. Capital account receipts have been offset, insofar as possible, against corresponding capital expenditures.

Expenditure, by services

These tables present combined expenditures on current and capital accounts, including all ordinary services of government together with capitalized expenditures for highways, buildings and other items of a similar nature.

Liabilities (outstanding debt)

These tables summarize the outstanding debt of the various governments, including therein both funded and unfunded debt together with all outstanding guarantees or indirect debt.

Assets and capitalized expenditure

These tables show (a) current assets acquired in the normal operations of government, (b) capitalized expenditures on public works, and (c) deficits and other expenditures capitalized less sinking fund reserves and surpluses, but do not include capital expenditures charged to current account by the respective governments. In addition, assets representing indirect debt have been included therein under their respective classifications.

Source and application of funds

These tables show the net amount of money required for all governmental services and the sources from which funds were obtained. The sources of funds consist mainly of current revenues, new borrowings less redemptions, and net recoveries of advances. Funds so provided are applied to current and capital expenditures, to redemptions of debt less proceeds of issues, to sinking fund and other debt retirement provisions, and to recoverable advances and investments in government enterprises.

General Comments

The comments which follow apply in general to the statistics prepared for all governments. Particular treatment accorded to certain special items or variations from the general procedure followed in the preparation of statistics for the Dominion, provincial or municipal governments are dealt with under their respective headings below.

Certain variations exist between the present statistics and the financial studies of the Royal Commission on Dominion-Provincial Relations, due principally to the following circumstances:

1. Accounting methods used by the respective governments in reporting revenues and expenditures vary between cash and accrual bases. The Royal Commission on Dominion-Provincial Relations adjusted revenues to a cash receipts basis and expenditures to an accrual basis. For the purposes of the condensed statistics presented herewith the reporting methods of the several governments have not been modified, any minor variations having no material effect on the general trends or comparisons.
2. Departmental administrative expenses have been classified under functional headings to show as nearly as possible the total cost of various governmental services. In the statistics prepared by the Royal Commission on Dominion-Provincial Relations these expenditures were classified as "General Government".
3. Amounts now classified as "Relief" are limited to expenditures for direct relief and provincial contributions to municipal relief works. Other expenditures incurred for what were predominantly relief measures (e.g. National Forestry Program, Youth Training)

have now been classified according to function,* i.e., highways, education, public domain, etc. The Royal Commission on Dominion-Provincial Relations classified these items as "Relief".

4. Total outstanding debt of all governments combined includes bonds of the Dominion of Canada issued for the purposes of provincial School Lands Funds. These funds are held in trust by the provinces and the revenue therefrom is used for educational purposes.

To secure uniformity, the following general principles have been observed:

1. Subventions and grants-in-aid, institutional revenues, and refunds of expenditure have been excluded from revenues and deducted from the corresponding gross expenditures. Similarly refunds of revenue have been deducted from gross revenues.
2. Interest earnings, including sinking fund earnings, have been deducted from gross debt charges.
3. Provisions for sinking funds or debt retirement, and transfers to special reserves such as those for post-war reconstruction, have been excluded from expenditures, and are shown in the statements of source and application of funds.
4. Net capital expenditures have been combined with current expenditures to avoid the fluctuations which might be caused by the varying policies in treatment of capital expenditures.
5. Loans and advances and the corresponding repayments have been excluded from expenditure and revenue, but are shown in the statements of source and application of funds.
6. Indirect obligations have been included as a separate group in tables showing outstanding debt. Similarly, assets representing indirect debt have been included in the tables showing assets and capitalized expenditures. Inter-governmental debt, both direct and indirect, has been eliminated from the combined statistics of all governments.

Dominion Statistics

The statistics included in this section have been obtained from the Dominion public accounts and Auditor-General's reports, and from the reports of the Canadian National Railways System and the National Harbours Board, supplemented by other detailed information from officials of these bodies.

In order to achieve comparability between years and governments, the method of classification and presentation of the statistical data has been varied somewhat from that used in the financial statements published by the Dominion. The general principles outlined above were followed in the preparation of statistics in this section, but the following additional comments should be noted:

1. Specified revenues from the operation of certain transportation and communication facilities and the profits of transportation enterprises (other than the Canadian National Railways System) have been excluded from revenues and deducted from the corresponding expenditures.
2. Similar treatment was accorded the following items:
 - (a) The reserve for operating losses of the Canadian Wheat Board.
 - (b) The special adjustment in 1943 for war expenditures of prior years which had been set up as active assets.
 - (c) Profits from crown plants and other war industries, and the sale of surplus war assets.
 - (d) Post Office expenditures, expenses of the Canadian Radio Broadcasting Corporation (in 1933) and deficits of miscellaneous government-owned enterprises were deducted from revenues.

3. Transactions affecting non-active accounts (other than for capital expenditures), provisions for reserves and amounts written off have been excluded from revenues or expenditures as the case may be. Net capital expenditures have been combined with those on ordinary and war account.
4. Expenditures charged to War Appropriations, less any collections and other revenues applicable thereto, have been classified according to function in the same manner as expenditures on ordinary account.
5. Indirect debt includes provincially guaranteed and unguaranteed bonds of the Canadian National Railways System and unguaranteed bonds of the National Harbours Board.
6. Accounts representing the capitalization of debt allowances have been excluded from liabilities.
7. Income surpluses of the Canadian National Railways System have been included in current revenues. Inasmuch as these surpluses were applied in the accounts of the Dominion as repayments of advances, corresponding adjustments were necessarily made in the book value of the assets.

Further explanations and details of specific adjustments are shown in footnotes to the various tables and in the statements reconciling these tables with the Dominion public accounts.

Provincial Statistics

In collaboration with provincial treasury officials, and based on material provided by them, a uniform analysis of revenues and expenditures for all provinces was prepared. The following points require particular comment:

1. Revenues and expenditures of special funds, such as the Public Charities Fund in Quebec and the Forest Protection Fund in British Columbia, were included in ordinary revenues and expenditures.
2. Revenues from liquor control are shown at the actual operating profits of the various liquor control authorities, rather than the amounts transferred by the Boards to their respective Governments in the selected years.
3. Revenues under the Dominion-Provincial Tax Suspension Agreements represent actual receipts from the Dominion less the amounts paid to municipalities. Provincial collections of arrears have been classified as revenue from taxes.
4. In May, 1945, the Province of Alberta undertook, subject to ratification by enabling legislation, to refund its outstanding debt and to provide for the payment of arrears of interest on bonds, debentures and savings certificates. To facilitate this refunding the Dominion agreed to amend retroactively the Tax Suspension Agreement, substituting the debt option (calculated on the basis of interest at contractual rates) for the tax option provision of the agreement. Additional provision was also made for the payment of an interim subsidy of \$600,000 per annum for the years 1937 to 1940 inclusive. For the purpose of these statistics, retroactive adjustments have been made to provincial revenues and expenditures to include the interest now payable under the refunding plan and the additional amounts now due from the Dominion.
5. During the depression years, unemployment and agricultural relief in the Province of Saskatchewan was financed to a large extent by the provincial guarantee of loans made by banks and other private institutions. Expenditures of subsequent years include substantial payments for the implementation of non-recoverable guarantees. In order to place these expenditures in the proper years, adjustments were made allocating (a) the guarantees implemented less subsequent recoveries, and (b) the guarantees still outstanding at March 31, 1944, to the years in which the respective guarantees were first given. A similar adjustment was made for recoveries of direct provincial advances and expenditures.

Reconciliations with the public accounts of each province, with particulars of adjustments, are given on each table.

Municipal Statistics

The tables in this section include information relating not only to all organized municipal corporations, but also to improvement districts such as those in Alberta and Saskatchewan, and all publicly supported school corporations. Special corporations like the Greater Winnipeg Sanitary District, which provide services ordinarily considered to be a municipal function, have also been taken into consideration. Thus these tables, when combined with corresponding provincial tables, are designed to cover all activities of a local government nature.

The information herein was obtained mainly from the reports of the Provincial Departments of Municipal Affairs and of Education, and the Quebec Bureau of Statistics, supplemented by material supplied by the officials of these Departments. In addition the annual reports of cities and other municipalities and of special boards and districts such as the Greater Vancouver Water District, the Greater Winnipeg Water District, the Vancouver and Districts Joint Sewerage and Drainage Board, the Greater Winnipeg Sanitary District, the Montreal Metropolitan Commission, the Montreal Protestant Central School Board, and the Montreal Catholic School Commission, were used, together with publications and information supplied by the Dominion Bureau of Statistics and the Citizen's Research Institute of Canada.

While the analyses of municipal revenues, expenditures and debt made in this book are similar in broad outline to those used in the tables published in Section III of Book III of the Report of the Royal Commission on Dominion-Provincial Relations and Tables 46-52 in the Comparative Statistics of Public Finance 1936-40 prepared for the Dominion-Provincial Conference 1941, there are distinct differences such as the following:

1. Tax collection figures have been used herein so far as this information is available while tax levy figures were used so far as possible in the other reports.
2. The classification of revenues and expenditures now conforms in general, though not in full detail, to that adopted at the 1940 Conference on Municipal Statistics. This affects particularly the classification of "Licences, Permits and Fees", as Police Court fines and fees, and various fees of a service nature are now included in "Other Revenue". "Public Utility Contributions" are affected as well since deficits are no longer offset against surpluses and "Provincial Subsidies for General Purposes" are now shown as a special item instead of being excluded from revenue and deducted from general expenditure. However, provincial grants for specific purposes, such as education and highways, continue to be excluded from revenue and deducted from the corresponding items of expenditure. Highway expenditure no longer includes the cost of street lighting, since this item is now classified as "Protection" while street cleaning expenditure is now included in "Sanitation and Other".
3. Rural District school taxes and expenditures in British Columbia are now included in municipal tables, while in the Royal Commission report they were included in provincial tables.
4. The Municipal Commissioner's Levy in Manitoba and the Provincial Highway Tax in Nova Scotia are now included as part of the municipal levy, the off-setting expenditure being shown as "Special Payments to Province". In previous reports these were omitted from the municipal tables and included in provincial.
5. Municipal and school expenditures from capital and loan funds, excluding amounts for public utilities, have been added to those from current funds in the expenditure statements herein. In those provinces where no accurate record of such capital expenditures was available, estimates were made based in some instances on information relating to capital authorizations by the controlling provincial authority and in others on capital expenditures in larger cities.

6. Outstanding debt is now divided into two sections, "Direct" and "Indirect" with guaranteed bank loans as well as amounts guaranteed by both the province and the municipalities shown as "Indirect". In previous reports these items were respectively shown as bank loans and provincial guarantees.
7. Treasury Bills, now shown as a separate item, were previously included with debenture debt in Manitoba, while unsold debentures in British Columbia and Manitoba, against which bank loans were outstanding, are now omitted from debenture debt and shown at the amount of the bank loans.

On other points the basis followed herein is similar to that used in the previous reports. For instance, the totals of revenue and expenditure of public utilities such as water works, electric light and power, street railways, etc., are not included but only the surpluses or deficits. Similarly revenue of hospitals from the sale of services has been offset against hospital expenditure and only the grants made and the share of the cost borne by the municipalities included. Education expenditure is exclusive of debt charges as these are included with other debt charges. Municipal surpluses or deficits of previous years have been excluded, the purpose being to show the result of operations for the year designated. The Metropolitan Areas designated in these tables are the same as those described in Book III of the Royal Commission Report, namely Montreal, Toronto, Windsor, Winnipeg, and Vancouver.

Since these Metropolitan Areas usually include some municipal units legally designated "Rural" the amounts shown as "Rural" herein will differ from amounts shown as "Rural" in reports of provinces where Metropolitan Areas have been separated. Also in this section villages in Quebec Province have been classed as "Urban" while in Quebec reports they have been classed as "Rural".

While real progress has been made in recent years in the reporting of municipal finance statistics there is still lack of material in some provinces. This is particularly true so far as "assets" and "capital expenditures" are concerned and to a lesser extent with regard to the classification of revenue and expenditure in the form desired. It has therefore been necessary to make estimates to fill in the gaps. It is believed, however, that the basis of these estimates is sufficiently accurate to give a satisfactory picture of relative proportions and comparative trends and to make possible the construction of combined statements of revenue, expenditure and debt for all levels of government.

Conclusion

This reference book was prepared under the direction of the secretariat by a committee consisting of James C. Thompson, F.C.A., Public Accounts Adviser to the Committee of the Cabinet on Dominion-Provincial Relations, D. M. Plunkett, C.A., J. H. Lowther, Chief, and A. S. Abell, Finance Statistics Branch of the Dominion Bureau of Statistics, and Joseph E. Howes, Research Department of the Bank of Canada. The assistance and co-operation received from accounting officers of the Dominion, provincial and municipal governments, boards and commissions are gratefully acknowledged.

OTTAWA, CANADA,
August 6, 1945.

SECTION I
ALL GOVERNMENTS

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Revenue, by sources.....	5
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TABLE 1

ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES⁽¹⁾
(Thousands of Dollars)

Item		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES—					
	Income and corporation taxes:					
1	Personal income tax.....	38,320	54,955	60,678	310,413	699,537
2	Corporate income taxes.....	30,952	78,945	89,452	352,707	740,806
3	Other corporation taxes.....	18,084	23,117	23,153	21,313	7,182
4	Withholding tax.....	4,830	10,153	11,122	28,268	26,943
5	<i>Sub-Total (Item 1 to 4).....</i>	<i>92,186</i>	<i>167,170</i>	<i>184,405</i>	<i>712,701</i>	<i>1,474,468</i>
6	Succession duties.....	12,745	36,689	27,850	34,334	39,411
7	Real property.....	234,929	241,419	248,922	256,115	266,293
8	Customs duties and import taxes.....	81,162	112,565	106,819	244,829	288,056
	Excise duties and sales taxes:					
9	Gasoline ⁽²⁾ ⁽³⁾	26,174	38,821	53,069	84,618	70,502
10	Liquor, including liquor control ⁽³⁾	30,958	49,220	54,423	93,093	129,460
11	Tobacco ⁽³⁾	26,932	34,201	42,447	72,359	144,677
12	General sales tax.....	61,391	144,360	144,861	258,783	330,550
13	Sundry.....	27,888	25,253	26,790	87,849	131,085
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>173,343</i>	<i>291,855</i>	<i>321,590</i>	<i>596,702</i>	<i>806,274</i>
15	Other taxes.....	21,030	24,034	25,547	27,218	28,747
16	TOTAL TAXES (Items 5, 6 to 8, 14 and 15).....	615,395	873,732	915,133	1,871,899	2,903,249
	LICENCES, PERMITS AND FEES—					
17	Motor vehicles.....	20,611	26,448	28,092	31,738	30,473
18	Other.....	15,847	17,670	18,498	20,306	22,251
19	<i>Sub-Total (Items 17 and 18).....</i>	<i>36,458</i>	<i>44,118</i>	<i>46,590</i>	<i>52,044</i>	<i>52,724</i>
20	PUBLIC DOMAIN.....	13,247	25,957	24,754	34,720	34,147
21	CANADIAN NATIONAL RAILWAYS, income surplus.....				4,016	35,639
22	MUNICIPAL PUBLIC UTILITY CONTRIBUTIONS.....	5,587	8,883	10,181	12,256	14,188
23	OTHER REVENUES.....	34,814	33,412	36,556	47,546	73,803
24	TOTAL REVENUE.....	705,501	986,102	1,033,214	2,022,481	3,113,750

⁽¹⁾ Excluding inter-government transfers, subsidies, tax agreement, etc.

⁽²⁾ Excluding amounts received from Dominion of Canada under the gasoline tax guarantee.

⁽³⁾ Exclusive of Dominion of Canada general sales tax, 3% excise tax on imports, war exchange tax and customs duties, which are not separable from items 8 and 12, but which are estimated as follows (in total):

	1933	1937	1939	1941	1943
Gasoline.....	3,652	6,389	6,511	12,128	12,974
Liquor.....	10,413	13,780	15,687	18,190	16,876
Tobacco.....	4,104	9,005	9,051	10,616	12,150

TABLE 2

ALL GOVERNMENTS
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS
SUMMARY BY SERVICES
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	DEBT CHARGES, NET, excluding debt retirement.....	297,374	271,497	264,300	253,513	321,754
	PUBLIC WELFARE—					
2	Health and hospital care.....	34,499	42,716	47,145	46,976	51,856
3	Labour and unemployment insurance.....	2,113	2,986	3,272	13,768	31,458
4	Relief.....	88,300	120,708	82,629	17,749	6,362
5	Old age pensions.....	16,570	38,384	39,587	38,855	47,551
6	Other.....	25,955	31,721	35,613	34,284	39,725
7	<i>Sub-Total (Items 2 to 6).....</i>	<i>167,437</i>	<i>236,515</i>	<i>208,246</i>	<i>151,632</i>	<i>176,952</i>
8	EDUCATION.....	106,896	116,374	128,682	137,484	150,893
9	TRANSPORTATION, highways, bridges, airways, railways, waterways, etc.....	88,735	160,206	163,159	128,265	292,702
10	AGRICULTURE.....	15,653	31,143	60,498	107,824	91,150
11	PUBLIC DOMAIN.....	17,444	32,289	37,648	31,689	27,504
12	NATIONAL DEFENCE.....	15,364	32,585	126,915	1,000,622	2,621,501
13	VETERANS' PENSIONS AND AFTERCARE.....	51,250	52,902	55,267	56,248	65,503
14	MUTUAL AID.....					921,401
15	EXPANSION OF INDUSTRY.....			247	252,251	472,807
16	PRICE CONTROL AND RATIONING.....			55	5,120	151,322
17	OTHER EXPENDITURES.....	150,068	167,065	185,644	197,916	215,562
18	TOTAL EXPENDITURE, Current and Capital accounts...	910,221	1,100,576	1,230,661	2,322,564	5,509,051

	1933	1937	1939	1941	1943
Inter-Government Transfers, not included in the above summary—					
Dominion:					
Subsidies paid to provinces.....	15,328	21,210	19,244	14,409	14,449
Tax suspension agreements.....				21,120	83,678
Gasoline tax guarantee.....					11,757
Interest on Common School Fund and School Lands Fund debentures.....	1,902	1,545	1,585	1,624	1,684
	17,230	22,755	20,829	37,153	111,568
Provincial subsidies paid to municipalities.....	123	2,983	4,511	3,051	3,476
Nova Scotia Highways tax.....	442	451	455	456	438
Manitoba Municipal Commissioner.....	680	751	763	778	953
Net variations due to differences in fiscal year ends.....			-2	-892	
Total.....	18,475	26,940	26,556	40,546	116,435

TABLE 3

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect ⁽¹⁾

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	5,460,252	6,039,015	6,549,365	8,510,562	12,328,856
2	Less sinking funds.....	— 385,173	— 457,633	— 489,439	— 417,615	— 440,874
3	<i>Sub-Total (Item 1 less item 2) ..</i>	<i>5,075,079</i>	<i>5,581,382</i>	<i>6,059,926</i>	<i>8,092,947</i>	<i>11,887,982</i>
4	Treasury bills and deposit certificates....	154,602	253,703	263,049	380,786	1,212,108
5	Temporary loans.....	149,414	129,213	154,344	107,812	65,171
6	Dominion notes outstanding.....	63,500				
7	<i>Sub-Total (Items 3 to 6).....</i>	<i>5,442,595</i>	<i>5,964,298</i>	<i>6,477,319</i>	<i>8,581,545</i>	<i>13,165,261</i>
8	Savings deposits.....	53,936	69,932	65,610	59,864	69,847
9	Employees' and returned soldiers' insurance, superannuation and retirement funds.....	83,143	110,563	121,572	134,062	150,887
10	Government annuities reserve fund.....	35,023	107,644	140,421	172,911	213,562
11	Unemployment insurance fund.....				43,964	190,332
12	Other deposits including contingent and special funds.....	36,421	53,522	49,287	132,854	223,446
13	Refundable portion of income and excess profits taxes.....					224,981
14	Accounts payable and other liabilities....	96,488	150,666	162,418	186,836	233,428
15	<i>Sub-Total (Items 8 to 14).....</i>	<i>305,011</i>	<i>492,327</i>	<i>539,308</i>	<i>730,491</i>	<i>1,306,483</i>
16	TOTAL DIRECT DEBT.....	5,747,606	6,456,625	7,016,627	9,312,036	14,471,744
	INDIRECT DEBT—					
17	Bonds, debentures and stock.....	1,457,508	1,512,118	1,498,590	1,138,156	950,173
18	Less sinking funds.....	— 37,204	— 24,527	— 17,963	— 18,233	— 17,335
19	<i>Sub-Total (Item 17 less item 18) ..</i>	<i>1,420,304</i>	<i>1,487,591</i>	<i>1,480,627</i>	<i>1,119,923</i>	<i>932,838</i>
20	Treasury bills.....					
21	Temporary loans.....	95,929	15,785	55,723	133,661	48,983
22	Other indirect debt.....	26,627	29,397	32,969	30,781	16,212
23	TOTAL INDIRECT DEBT.....	1,542,860	1,532,773	1,569,319	1,284,365	998,033
24	TOTAL OUTSTANDING DEBT, direct and indirect.....	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777

⁽¹⁾ After eliminating inter-government debt.

TABLE 4

ALL GOVERNMENTS

ASSETS AND CAPITALIZED EXPENDITURE⁽¹⁾

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND SPECIAL DEPOSITS.....	50,152	57,653	235,050	648,904	-64,954
2	INVESTMENTS.....	6,456	15,621	20,394	94,274	417,521
3	DEBENTURE DISCOUNT UNAMORTIZED.....	42,051	66,199	68,284	80,373	104,028
4	MISCELLANEOUS RECEIVABLES, excluding agriculture.....	510,220	473,654	501,020	1,352,488	2,362,772
5	GOVERNMENT UTILITIES—Waterworks, electric-power, telephones, etc., excluding transportation; less sinking fund reserves.	615,140	565,670	560,889	531,380	468,841
	TRANSPORTATION—					
6	Railways, street railways and bus lines...	2,636,503	2,225,191	2,234,069	2,248,516	2,309,481
7	Highways, bridges, streets, etc.....	805,279	965,566	1,071,568	1,119,924	1,127,430
8	Waterways and marine.....	671,557	697,855	707,788	710,781	713,011
9	Other.....	348	2,008	7,250	9,740	12,209
10	Sub-Total (Items 6 to 9).....	4,113,687	3,890,620	4,020,675	4,088,961	4,162,131
11	AGRICULTURE AND FARM SETTLEMENT—Advances to boards and commissions, and miscellaneous receivables.....	189,621	224,625	275,806	340,376	227,818
12	PUBLIC BUILDINGS AND PUBLIC WORKS.....	1,017,879	1,006,877	986,866	971,411	939,598
13	CUMULATIVE SUB-TOTAL.....	6,545,206	6,300,919	6,668,984	8,108,167	8,617,755
14	DEFICITS AND EXPENDITURES CAPITALIZED, less sinking fund reserves and capital surplus.....	745,260	1,688,479	1,916,962	2,488,234	6,852,022
15	TOTAL, represented by outstanding debt....	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777

(1) After eliminating inter-government debt.

ALL GOVERNMENTS
REVENUE—SUMMARY BY GOVERNMENTS AND SOURCES
1943⁽¹⁾
(Thousands of Dollars)

Item No.		TOTAL	DOMINION	PROVINCIAL	MUNICIPAL
	TAXES—				
	Income and corporation taxes:				
1	Personal income tax.....	699,537	698,435	1,102	.....
2	Corporate income taxes.....	740,806	740,097	389	320
3	Other corporation taxes.....	7,182	6,938	244	.....
4	Withholding tax.....	26,943	26,943	.....	.....
5	<i>Sub-Total (Items 1 to 4).....</i>	1,474,468	1,472,413	1,735	320
6	Succession duties.....	39,411	15,020	24,391	.....
7	Real and personal property.....	266,293	.....	6,536	259,757
8	Customs duties and other import taxes.....	288,056	288,056	.....	.....
	Excise duties and sales taxes:				
9	Gasoline.....	70,502	24,930	(²)45,572	.....
10	Liquor, including liquor control.....	129,460	64,484	64,976	.....
11	Tobacco.....	144,677	140,197	4,480	.....
12	General sales tax.....	330,550	304,914	17,520	8,116
13	Sundry.....	131,085	126,798	4,287	.....
14	Other taxes.....	28,747	.....	3,790	24,957
15	TOTAL TAXES (Items 5 to 14).....	2,903,249	2,436,812	173,287	293,150
	LICENCES, PERMITS AND FEES—				
16	Motor vehicles.....	30,473	.....	30,473	.....
17	Other.....	22,251	4,867	9,640	7,744
18	<i>Sub-Total (Items 16 and 17).....</i>	52,724	4,867	40,113	7,744
19	PUBLIC DOMAIN.....	34,147	994	33,153	.....
20	CANADIAN NATIONAL RAILWAYS, income surplus.....	35,639	35,639	.....	.....
21	MUNICIPAL PUBLIC UTILITY CONTRIBUTIONS.....	14,188	.....	.....	14,188
22	OTHER REVENUES.....	73,803	44,102	4,093	25,608
23	Total Revenue.....	3,113,750	2,522,414	250,646	340,690
	<i>Inter-Government Transfers, not included in the above summary—</i>				
24	Dominion of Canada subsidies to provinces..	14,390	.....	14,390	.....
25	Provincial subsidies to municipalities.....	3,476	.....	.....	3,476
26	Tax suspension agreements.....	84,115	.....	80,185	3,930
27	Gasoline tax guarantee.....	12,663	.....	12,663	.....
28	Interest on Common School Fund and School Lands Fund debentures.....	1,684	.....	1,684	.....
29	Nova Scotia Highway Tax.....	487	.....	487	.....
30	Manitoba Municipal Commissioner.....	1,029	.....	1,029	.....
31	Net variation due to differences in fiscal year ends.....	-1,409	.....	-1,422	13
32	Total.....	116,435	.....	109,016	7,419

(1) For the fiscal years ended nearest to December 31, 1943.

(2) Excluding amounts received from Dominion of Canada under the gasoline tax guarantee.

TABLE 5

ALL GOVERNMENTS
REVENUE—SUMMARY BY GOVERNMENTS AND SOURCES
1943⁽¹⁾

(Thousands of Dollars)

PROVINCIAL-MUNICIPAL COMBINED REVENUE										Item No.
Total	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
1,102	22			269	436	179	62	134		1
709				111	320	94		184		2
244		55		90	97			2		3
										4
2,055	22	55		470	853	273	62	320		5
24,391	36	662	600	6,625	13,320	341	481	687	1,639	6
266,293	497	7,656	4,542	61,120	104,136	17,254	25,496	22,809	22,783	7
										8
45,572	260	2,163	1,556	9,965	19,168	2,403	3,272	3,646	3,139	9
64,976	220	5,740	3,055	15,095	21,034	3,845	3,660	5,356	6,971	10
4,480	45		405	4,030						11
25,636				21,408			4,228			12
4,287	32	346	167	1,408	1,010	243	22	317	742	13
28,747	140	2,421	1,434	8,394	10,948	1,582	1,755	1,101	972	14
466,437	1,252	19,043	11,759	128,515	170,469	25,941	38,976	34,236	36,246	15
30,473	155	1,685	1,271	7,122	9,424	1,664	2,799	3,058	3,295	16
17,384	58	474	255	5,472	4,063	987	1,699	1,990	2,386	17
47,857	213	2,159	1,526	12,594	13,487	2,651	4,498	5,048	5,681	18
33,153	2	840	1,380	10,144	8,471	1,072	2,105	2,886	6,253	19
14,188	51	230	75	5,258	1,773	1,031	2,009	2,068	1,693	20
29,701	44	876	536	9,055	7,311	2,351	4,350	2,853	2,325	21
										22
591,336	1,562	23,148	15,276	165,566	201,511	33,046	51,938	47,091	52,198	23
14,390	382	705	732	2,808	3,155	1,718	2,092	1,795	1,003	24
3,476					3,413			63		25
84,115	680	2,901	3,646	20,708	29,183	5,381	5,801	3,767	12,048	26
12,663	47	706	539	1,863	8,112	275	496		625	27
1,684				63	71	241	753	556		28
487		487								29
1,029						1,029				30
-1,409		-49	-136	-332	-671	-66		-8	-147	31
116,435	1,109	4,750	4,781	25,110	43,263	8,578	9,142	6,173	13,529	32

ALL GOVERNMENTS
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS
SUMMARY BY GOVERNMENTS AND SERVICES
1943⁽¹⁾
(Thousands of Dollars)

Item No.		All Governments				
		Total	Dominion		Provincial	Municipal
			Total Including War	War ⁽²⁾		
1	DEBT CHARGES, NET, excluding debt retirement.....	321,754	220,385	(3) —3,857	60,398	40,971
	PUBLIC WELFARE—					
2	Health and hospital care.....	51,856	1,675	92	34,738	15,443
3	Labour and unemployment insurance...	31,458	29,847	11,058	1,611	.....
4	Relief.....	6,362	32	.....	3,712	2,618
5	Old age pensions.....	47,551	32,230	2,943	15,039	282
6	Other.....	39,725	4,832	489	12,787	22,106
7	Sub-Total (Items 2 to 6).....	176,952	68,616	14,582	67,887	40,449
8	EDUCATION.....	150,893	7,422	5,062	49,485	93,986
9	TRANSPORTATION, highways, bridges, airways, railways, waterways and marine.	292,702	204,665	180,882	54,957	33,080
10	AGRICULTURE.....	91,150	78,059	33,393	13,091	.....
11	PUBLIC DOMAIN.....	27,504	10,380	2,404	17,124	.....
12	NATIONAL DEFENCE.....	2,621,501	2,621,501	2,621,478	.....	.....
13	VETERANS' PENSIONS AND AFTERCARE.....	65,503	65,503	14,423	.....	.....
14	MUTUAL AID.....	921,401	921,401	921,401	.....	.....
15	EXPANSION OF INDUSTRY.....	472,807	472,807	472,807	.....	.....
16	PRICE CONTROL AND RATIONING.....	151,322	151,322	151,322	.....	.....
17	OTHER EXPENDITURES.....	215,562	85,414	26,349	38,055	92,093
18	TOTAL EXPENDITURE, Current and Capital accounts.....	5,509,051	4,907,475	4,440,246	300,997	300,579
	Inter-Government Transfers, not included in the above summary—					
19	Dominion of Canada subsidies to provinces.....	14,449	14,449	.....	.....	.....
20	Provincial Subsidies to Municipalities...	3,476	.....	.....	3,476	.....
21	Tax suspension agreements.....	83,678	83,678	.....	.....	.....
22	Gasoline tax guarantee.....	11,757	11,757	.....	.....	.....
23	Interest on Common School Fund and School Lands Fund Debentures.....	1,684	1,684	.....	.....	.....
24	Nova Scotia Highway Tax.....	438	.....	.....	.....	438
25	Manitoba Municipal Commissioner.....	953	.....	.....	.....	953
26	Total.....	116,435	111,568	.....	3,476	1,391

(1) For fiscal years ended nearest to December 31, 1943.

(2) Amounts charged to Dominion War Appropriation Acts.

(3) Return on investments in war industries.

TABLE 6

ALL GOVERNMENTS
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS
SUMMARY BY GOVERNMENTS AND SERVICES

1943⁽¹⁾

(Thousands of Dollars)

PROVINCIAL—MUNICIPAL COMBINED EXPENDITURE										
Total	Prince Edward Island	Nova Scotia	New Brunsw- wick	Quebec	Ontario	Mani- toba	Saskat- chewan	Alberta	British Columbia	Item No.
101,369	512	4,418	4,398	29,759	32,365	5,954	6,234	7,445	10,284	1
50,181	260	1,508	1,498	14,675	16,464	2,815	4,418	3,216	5,327	2
1,611	3	25	6	807	323	83	73	127	164	3
6,330	9	.....	.....	136	3,007	254	971	246	1,707	4
15,321	92	804	606	3,182	5,458	924	1,061	1,562	1,632	5
34,893	20	1,789	414	9,022	14,595	2,318	2,232	2,045	2,458	6
108,336	384	4,126	2,524	27,822	39,847	6,394	8,755	7,196	11,288	7
143,471	665	5,376	3,650	33,700	54,037	8,791	12,747	12,852	11,653	8
88,037	540	3,819	3,009	29,097	29,183	3,751	6,269	6,712	5,657	9
13,091	103	410	391	5,481	5,016	256	498	580	356	10
17,124	1	366	528	7,789	3,996	709	540	991	2,204	11
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16
130,148	337	3,870	2,877	40,400	44,230	7,624	8,884	8,969	12,957	17
601,576	2,542	22,385	17,377	174,048	208,674	33,479	43,927	44,745	54,399	18
.....
.....
3,476	.....	.....	.....	.....	3,413	.....	.....	63	.....	19
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
438	.....	438	.....	.....	.....	.....	.....	.....	.....	24
953	.....	.....	.....	.....	.....	953	.....	.....	.....	25
4,867	.....	438	.....	.....	3,413	953	.....	63	.....	26

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect ⁽¹⁾

SUMMARY BY GOVERNMENTS

1943 ⁽²⁾

(Thousands of Dollars)

Item No.		TOTAL	DOMINION	PROVINCIAL	MUNICIPAL
	DIRECT DEBT—				
1	Bonds, debentures and stock	12,328,856	9,539,498	1,684,281	1,105,077
2	Less Sinking funds	—440,874	.....	—182,119	—258,755
3	<i>Sub-Total (Item 1, less item 2)</i>	11,887,982	9,539,498	1,502,162	846,322
4	Treasury bills and deposit certificates	1,212,108	1,150,000	62,108	.....
5	Temporary loans	65,171	.....	783	64,388
6	<i>Sub-Total (Items 3 to 5)</i>	13,165,261	10,689,498	1,565,053	910,710
7	Savings deposits	69,847	28,287	41,560	.....
8	Employees' and returned soldiers' insurance, super- annuation and retirement funds	150,887	127,579	23,308	.....
9	Government annuities reserve fund	213,562	213,562	.....	.....
10	Unemployment insurance fund	190,332	190,332	.....	.....
11	Other deposits including contingent and special funds	223,446	210,413	13,033	.....
12	Refundable portion of income and excess profits taxes	224,981	224,981	.....	.....
13	Accounts payable and other liabilities	233,428	99,917	58,100	75,411
14	<i>Sub-Total (Items 7 to 13)</i>	1,306,483	1,095,071	136,001	75,411
15	TOTAL, DIRECT DEBT	14,471,744	11,784,569	1,701,054	986,121
	INDIRECT DEBT—				
16	Bonds, debentures and stock	950,173	758,348	137,934	53,891
17	Less sinking funds	—17,335	—5,368	—3,743	—8,224
18	<i>Sub-Total (Item 16, less item 17)</i>	932,838	752,980	134,191	45,667
19	Treasury bills .....	.....	.....	.....	.....
20	Temporary loans	48,983	41,818	5,704	1,461
21	Other indirect debt	16,212	2,038	12,462	1,712
22	TOTAL, INDIRECT DEBT	998,033	796,836	152,357	48,840
23	TOTAL OUTSTANDING DEBT, direct and indirect	15,469,777	12,581,405	1,853,411	1,034,961
	SUMMARY				
24	Aggregate debt	15,734,271	12,607,473	2,051,328	1,075,470
25	Less inter-government debt	—264,494	—26,068	—197,917	—40,509
26	Total as above	15,469,777	12,581,405	1,853,411	1,034,961

⁽¹⁾ After eliminating inter-government debt.⁽²⁾ As at fiscal years ended nearest to December 31, 1943.

TABLE 7

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect⁽¹⁾

SUMMARY BY GOVERNMENTS

1943 ⁽²⁾

(Thousands of Dollars)

PROVINCIAL-MUNICIPAL COMBINED										Item No.
Total	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
2,789,358	13,697	132,965	129,700	884,501	916,146	144,617	174,484	174,954	218,294	1
-440,874	-3,393	-28,052	-23,781	-152,040	-66,925	-47,955	-48,124	-23,581	-47,023	2
2,348,484	10,304	104,913	105,919	732,461	849,221	96,662	126,360	151,373	171,271	3
62,108				33,250	3,000	10,461	11,913	1,659	1,825	4
65,171	501	748	1,155	30,328	5,838	6,248	18,378	1,195	780	5
2,475,763	10,805	105,661	107,074	796,039	858,059	113,371	156,651	154,227	173,876	6
41,560					38,009			3,551		7
23,308					4,171	1,826	1,141	3,715	12,455	8
										9
										10
13,033	723	3	145	7,479	1,612	1,268	6	59	1,738	11
										12
133,511	33	3,262	4,356	37,342	20,399	6,963	24,052	28,082	9,022	13
211,412	756	3,265	4,501	44,821	64,191	10,057	25,199	35,407	23,215	14
2,687,175	11,561	108,926	111,575	840,860	922,250	123,428	181,850	189,634	197,091	15
191,825	50	2,581	1,393	4,952	145,302	16,174	472	6,537	14,364	16
-11,967		-83	-143	-121	-946	-5,228	-321	-2,379	-2,746	17
179,858	50	2,498	1,250	4,831	144,356	10,946	151	4,158	11,618	18
										19
7,165	122	355	270	4,540	116	164		1,510	88	20
14,174	31	11		13,662	6		464			21
201,197	203	2,864	1,520	23,033	144,478	11,110	615	5,668	11,706	22
2,888,372	11,764	111,790	113,095	863,893	1,066,728	134,538	182,465	195,302	208,797	23
3,126,798	11,792	113,710	114,444	873,114	1,071,422	169,381	289,206	228,607	255,122	24
-238,426	-28	-1,920	-1,349	-9,221	-4,694	-34,843	-106,741	-33,305	-46,325	25
2,888,372	11,764	111,790	113,095	863,893	1,066,728	134,538	182,465	195,302	208,797	26

ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾
SUMMARY BY GOVERNMENTS
1943⁽²⁾
(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	DOMINION	PROVINCIAL	MUNICIPAL
1	CASH and special deposits.....	-64,954	-189,920	53,222	71,744
2	INVESTMENTS.....	417,521	380,684	36,837	
3	DEBENTURE DISCOUNT UNAMORTIZED.....	104,028	81,660	22,368	
	MISCELLANEOUS RECEIVABLES—				
4	United Kingdom and Empire governments.....	1,056,668	1,056,668		
5	Foreign Exchange Control Board.....	585,000	585,000		
6	Crown companies and war contractors.....	275,818	275,818		
7	Other, including taxes receivable and inventories.....	445,286	91,037	77,027	277,222
8	Sub-Total (Items 4 to 7).....	2,362,772	2,008,523	77,027	277,222
	GOVERNMENT UTILITIES, excluding transportation—				
9	Waterworks.....	186,976			186,976
10	Electric power.....	308,558		260,288	48,270
11	Telephone.....	46,683		44,092	2,591
12	Other.....	8,376			8,376
13	Less sinking fund reserve.....	-81,752		-8,549	-73,203
14	Sub-Total (Items 9 to 13).....	468,841		295,831	173,010
	TRANSPORTATION—				
	Railways:				
15	Canadian National and Canadian Government Railways.....	2,101,277	2,101,277		
16	Hudson Bay Railway.....	39,562	39,562		
17	Canadian Pacific Railway Company, advances, guarantees, etc..	65,334	65,334		
18	Other railways.....	103,308	497	82,290	20,521
19	Waterways and marine.....	713,011	690,629		22,382
20	Highways, bridges, streets, etc.....	1,127,430		914,384	213,046
21	Other.....	12,209	12,209		
22	Sub-Total (Items 15 to 21).....	4,162,131	2,909,508	996,674	255,949
	AGRICULTURE AND FARM SETTLEMENT—				
23	Canadian Farm Loan Board.....	29,025	29,025		
24	Soldier and general land settlement.....	46,633	46,633		
25	Canadian Wheat Board and other grain marketing.....	36,847	36,847		
26	Provincial land settlement and loan boards and commissions.....	95,935		95,935	
27	Other loans and advances.....	19,378		19,378	
28	Sub-Total (Items 23 to 27).....	227,818	112,505	115,313	
29	PUBLIC BUILDINGS AND PUBLIC WORKS.....	939,598	73,458	262,433	603,707
30	CUMULATIVE SUB-TOTAL.....	8,617,755	5,376,418	1,859,705	1,381,632
31	DEFICITS AND EXPENDITURES CAPITALIZED— less sinking fund reserves, capital surplus, etc.....	6,852,022	7,032,713	125,471	-306,162
32	TOTAL, represented by outstanding debt.....	15,469,777	12,409,131	1,985,176	1,075,470
	SUMMARY				
33	Aggregate assets.....	15,734,271	12,607,473	2,051,328	1,075,470
34	Less inter-government debt.....	-264,494	-198,342	-66,152	
35	TOTAL as above.....	15,469,777	12,409,131	1,985,176	1,075,470

(1) After eliminating inter-government debt.

(2) As at fiscal years ended nearest to December 31, 1943.

TABLE 8

ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾
SUMMARY BY GOVERNMENTS
1943⁽²⁾
(Thousands of Dollars)

PROVINCIAL-MUNICIPAL COMBINED										Item No.
Total	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	
124,966	55	5,126	1,178	21,035	24,954	10,457	20,953	24,354	16,854	1
36,837		2,018	192			11,083		4,116	19,428	2
22,368	210	1,019	269	5,683	5,794	598	4,648	4,147		3
										4
										5
										6
354,249	517	8,947	10,807	72,667	55,117	27,323	103,154	50,109	25,608	7
354,249	517	8,947	10,807	72,667	55,117	27,323	103,154	50,109	25,608	8
186,976	239	6,084	6,282	79,670	40,346	18,021	6,725	5,665	23,944	9
308,558	210	16,716	11,520	13,050	226,449	28,038	8,522	2,871	1,182	10
46,683					148	17,690	11,637	17,208		11
8,376			34		6,145	1,540		175	482	12
-81,752	-250	-5,055	-5,827	-16,155	-16,640	-21,546	-6,266	-993	-9,020	13
468,841	199	17,745	12,009	76,565	256,448	43,743	20,618	24,926	16,588	14
										15
										16
										17
102,811					59,769		3,304	1,073	38,665	18
22,382		97	5	123	21,831				326	19
1,127,430	7,607	71,574	77,160	297,044	436,858	28,867	35,576	54,194	118,550	20
										21
1,252,623	7,607	71,671	77,165	297,167	518,458	28,867	38,880	55,267	157,541	22
										23
										24
										25
95,935		421	68	38,500	32,103	5,194	18,172		1,477	26
19,378	110	335	263	1,149	899	1,012	9,720	5,808	82	27
115,313	110	756	331	39,649	33,002	6,206	27,892	5,808	1,559	28
866,140	4,003	25,432	17,613	324,002	230,124	57,955	53,023	66,381	87,607	29
3,241,337	12,701	132,714	119,564	836,768	1,123,897	186,232	269,168	235,108	325,185	30
-180,691	-931	-20,338	-6,062	28,551	-57,169	-26,752	-4,984	-12,969	-80,037	31
3,060,646	11,770	112,376	113,502	865,319	1,066,728	159,480	264,184	222,139	245,148	32
3,126,798	11,792	113,710	114,444	873,114	1,071,422	169,381	289,206	228,607	255,122	33
-66,152	-22	-1,334	-942	-7,795	-4,694	-9,901	-25,022	-6,468	-9,974	34
3,060,646	11,770	112,376	113,502	865,319	1,066,728	159,480	264,184	222,139	245,148	35

SECTION II
ANALYSIS BY GOVERNMENTS AND YEARS

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Liabilities (outstanding debt)	11
Assets and capitalized expenditure	12

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ALL GOVERNMENTS

REVENUE—SUMMARY BY SOURCES ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes—					
	PERSONAL INCOME TAX:					
1	DOMINION	29,183	40,445	45,407	296,139	698,435
	PROVINCIAL:					
2	Prince Edward Island	27	34	57	84	22
3	Quebec				1,897	269
4	Ontario		6,012	6,510	4,664	436
5	Manitoba	2,485	2,776	2,065	1,258	179
6	Saskatchewan	251	353	375	344	62
7	Alberta	432	660	900	936	134
8	British Columbia	2,046	2,002	2,206	(²)1,450	
9	<i>Sub-Total, Provincial</i>	<i>5,241</i>	<i>11,837</i>	<i>12,113</i>	<i>10,633</i>	<i>1,102</i>
	MUNICIPAL:					
10	Nova Scotia	45	76	93	108	
11	New Brunswick	580	903	950	1,260	
12	Quebec		1,694	2,115	2,273	
13	Ontario	3,271				
14	<i>Sub-Total, Municipal</i>	<i>3,896</i>	<i>2,673</i>	<i>3,158</i>	<i>3,641</i>	
15	TOTAL—ALL GOVERNMENTS	38,320	54,955	60,678	310,413	699,537
	CORPORATE INCOME TAXES:					
16	DOMINION	27,386	69,768	77,920	321,004	740,097
	PROVINCIAL:					
17	Nova Scotia				382	
18	New Brunswick			40	250	
19	Quebec	886	3,511	3,000	8,990	111
20	Ontario	614	1,996	3,398	17,025	
21	Manitoba	290	605	1,026	819	94
22	Saskatchewan	121	281	353	962	
23	Alberta	183	530	895	1,305	184
24	British Columbia	1,072	1,804	2,370	(²)1,450	
25	<i>Sub-Total, Provincial</i>	<i>3,166</i>	<i>8,727</i>	<i>11,082</i>	<i>31,183</i>	<i>389</i>
	MUNICIPAL:					
26	New Brunswick	125	151	161	211	
27	Ontario	275	299	289	309	320
28	<i>Sub-Total, Municipal</i>	<i>400</i>	<i>450</i>	<i>450</i>	<i>520</i>	<i>320</i>
29	TOTAL—ALL GOVERNMENTS	30,952	78,945	89,452	352,707	740,806

⁽¹⁾ Excluding inter-government transfers.⁽²⁾ Estimated.

TABLE 9
Page 2

ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes (continued)—					
	CORPORATION TAXES OTHER:					
1	DOMINION	2,076	1,974	1,875	1,934	6,938
	PROVINCIAL:					
2	Prince Edward Island	125	164	172	120	.....
3	Nova Scotia	800	1,015	1,169	1,161	55
4	New Brunswick	469	468	827	904	.....
5	Quebec	3,094	5,028	3,648	7,285	90
6	Ontario	5,800	6,520	7,105	5,227	97
7	Manitoba	1,310	1,246	1,318	38	.....
8	Saskatchewan	1,109	936	1,137	231	.....
9	Alberta	1,048	1,532	1,665	1,518	2
10	British Columbia	2,253	4,234	4,237	(²)2,895	.....
11	<i>Sub-Total, Provincial</i>	<i>16,008</i>	<i>21,143</i>	<i>21,278</i>	<i>19,379</i>	<i>244</i>
12	TOTAL—ALL GOVERNMENTS	18,084	23,117	23,153	21,313	7,182
	WITHHOLDING TAX:					
13	DOMINION	4,830	10,153	11,122	28,268	26,943
	SUCCESSION DUTIES:					
14	DOMINION .....	.....	.....	.....	6,957	15,020
	PROVINCIAL:					
15	Prince Edward Island	31	45	75	43	36
16	Nova Scotia	263	606	557	410	662
17	New Brunswick	259	398	177	384	600
18	Quebec	2,755	11,992	12,506	12,202	6,625
19	Ontario	8,081	20,214	11,500	11,677	13,320
20	Manitoba	424	402	875	735	341
21	Saskatchewan	147	245	362	337	481
22	Alberta	257	1,326	375	673	687
23	British Columbia	528	1,461	1,423	916	1,639
24	<i>Sub-Total, Provincial</i>	<i>12,745</i>	<i>36,689</i>	<i>27,850</i>	<i>27,377</i>	<i>24,391</i>
25	TOTAL—ALL GOVERNMENTS	12,745	36,689	27,850	34,334	39,411
	REAL PROPERTY:					
	PROVINCIAL:					
26	Prince Edward Island	137	170	131	122	104
27	Nova Scotia	85	82	83	82	82
28	New Brunswick	98	113	108	109	125
29	Ontario	119	235	134	147	159
30	Manitoba	17	25	27	24	28
31	Saskatchewan	1,532	965	2,114	1,759	3,196
32	Alberta	948	1,181	1,251	1,226	1,365
33	British Columbia	1,181	1,443	1,656	1,346	1,477
34	<i>Sub-Total, Provincial</i>	<i>4,117</i>	<i>4,214</i>	<i>5,504</i>	<i>4,815</i>	<i>6,536</i>

⁽¹⁾ Excluding inter-government transfers.⁽²⁾ Estimated.

ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

TABLE 9
Page 3

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes (continued)—					
	REAL PROPERTY:					
	MUNICIPAL:					
1	Prince Edward Island.....	243	289	291	334	393
2	Nova Scotia.....	5,392	6,338	6,516	6,893	7,574
3	New Brunswick.....	3,235	4,017	3,922	4,686	4,417
4	Quebec.....	54,652	54,348	56,489	60,419	61,120
5	Ontario.....	104,842	110,380	106,791	108,468	103,977
6	Manitoba.....	16,878	17,131	16,623	16,553	17,226
7	Saskatchewan.....	11,709	9,809	15,650	15,931	22,300
8	Alberta.....	15,905	16,370	17,725	17,873	21,444
9	British Columbia.....	17,956	18,523	19,411	20,143	21,306
10	<i>Sub-Total, Municipal</i>	<i>230,812</i>	<i>237,205</i>	<i>243,418</i>	<i>251,300</i>	<i>259,757</i>
11	TOTAL—ALL GOVERNMENTS	234,929	241,419	248,922	256,115	266,293
	CUSTOMS DUTIES AND OTHER IMPORT TAXES:					
12	DOMINION	81,162	112,565	106,819	244,829	288,056
	GASOLINE TAXES:					
13	DOMINION				24,752	24,930
	PROVINCIAL:					
14	Prince Edward Island.....	164	271	316	285	260
15	Nova Scotia.....	948	2,007	2,608	3,032	2,163
16	New Brunswick.....	802	1,468	1,913	2,026	1,556
17	Quebec.....	4,822	7,347	10,784	12,142	9,965
18	Ontario.....	12,629	17,644	25,105	27,642	19,168
19	Manitoba.....	1,610	2,316	2,789	2,776	2,403
20	Saskatchewan.....	1,419	1,995	3,002	3,745	3,272
21	Alberta.....	1,725	2,610	3,097	4,212	3,646
22	British Columbia.....	2,055	3,163	3,455	4,006	3,139
23	<i>Sub-Total, Provincial</i>	<i>26,174</i>	<i>38,821</i>	<i>53,069</i>	<i>59,866</i>	<i>45,572</i>
24	TOTAL—ALL GOVERNMENTS	26,174	38,821	53,069	84,618	70,502
	LIQUOR TAXES INCLUDING LIQUOR CONTROL:					
25	DOMINION	14,550	19,504	21,014	46,745	64,484
	PROVINCIAL:					
26	Prince Edward Island.....	32	43	97	110	220
27	Nova Scotia.....	505	1,443	1,848	3,667	5,740
28	New Brunswick.....	545	1,105	1,276	2,220	3,055
29	Quebec.....	3,791	6,989	8,239	10,303	15,095
30	Ontario.....	6,000	10,399	11,019	15,026	21,034
31	Manitoba.....	1,018	1,775	1,805	2,764	3,845
32	Saskatchewan.....	933	1,248	1,705	2,407	3,660
33	Alberta.....	1,270	2,594	2,938	3,898	5,356
34	British Columbia.....	2,314	4,120	4,482	5,953	6,971
35	<i>Sub-Total, Provincial</i>	<i>16,408</i>	<i>29,716</i>	<i>33,409</i>	<i>46,348</i>	<i>64,976</i>
36	TOTAL—ALL GOVERNMENTS	30,958	49,220	54,423	93,093	129,460

(¹) Excluding inter-government transfers.

TABLE 9
Page 4

ALL GOVERNMENTS

REVENUE—SUMMARY BY SOURCES ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes (continued)—					
	TOBACCO TAXES:					
1	DOMINION	26,932	34,201	42,447	69,072	140,197
	PROVINCIAL:					
2	Prince Edward Island					45
3	New Brunswick				264	405
4	Quebec				3,023	4,030
5	<i>Sub-Total, Provincial</i>				3,287	4,480
6	TOTAL—ALL GOVERNMENTS	26,932	34,201	42,447	72,359	144,677
	GENERAL SALES TAX:					
7	DOMINION	61,391	138,055	137,446	236,184	304,914
	PROVINCIAL:					
8	Quebec				12,000	13,292
9	Saskatchewan		1,292	2,716	3,806	4,228
10	Alberta		601	1		
11	<i>Sub-Total, Provincial</i>		1,893	2,717	15,806	17,520
	MUNICIPAL:					
12	Quebec		4,412	4,698	6,793	8,116
13	<i>Sub-Total, Municipal</i>		4,412	4,698	6,793	8,116
14	TOTAL—ALL GOVERNMENTS	61,391	144,360	144,861	258,783	330,550
	SUNDRY EXCISE AND SALES TAXES:					
15	DOMINION	24,662	22,475	24,175	85,028	126,798
	PROVINCIAL:					
16	Prince Edward Island	5	11	10	19	32
17	Nova Scotia	112	148	153	245	346
18	New Brunswick	60	89	87	109	167
19	Quebec	816	932	975	1,011	1,408
20	Ontario	1,640	873	612	649	1,010
21	Manitoba	140	157	171	152	243
22	Saskatchewan	20	14	19	19	22
23	Alberta	149	165	204	219	317
24	British Columbia	284	389	384	398	742
25	<i>Sub-Total, Provincial</i>	3,226	2,778	2,615	2,821	4,287
26	TOTAL—ALL GOVERNMENTS	27,888	25,253	26,790	87,849	131,085

⁽¹⁾ Excluding inter-government transfers.

ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes (continued)—					
	OTHER TAXES:					
	PROVINCIAL:					
1	Prince Edward Island					
2	Nova Scotia					19
3	New Brunswick	9	9	8	9	10
4	Quebec	1,245	1,153	1,251	1,447	2,072
5	Ontario	772	1,155	745	618	914
6	Manitoba		10	35	29	35
7	Saskatchewan	14	11	10	46	67
8	Alberta	13	11	60	68	72
9	British Columbia	559	571	515	598	601
10	<i>Sub-Total, Provincial</i>	<i>2,612</i>	<i>2,920</i>	<i>2,624</i>	<i>2,815</i>	<i>3,790</i>
	MUNICIPAL:					
11	Prince Edward Island	95	102	112	134	140
12	Nova Scotia	1,497	1,747	1,964	2,029	2,402
13	New Brunswick	747	818	957	970	1,424
14	Quebec	4,329	4,894	5,156	6,397	6,322
15	Ontario	8,657	9,963	10,331	10,387	10,034
16	Manitoba	887	1,167	1,820	1,805	1,547
17	Saskatchewan	1,112	1,143	1,391	1,460	1,688
18	Alberta	944	1,000	899	916	1,029
19	British Columbia	150	280	293	305	371
20	<i>Sub-Total, Municipal</i>	<i>18,418</i>	<i>21,114</i>	<i>22,923</i>	<i>24,403</i>	<i>24,957</i>
21	TOTAL—ALL GOVERNMENTS	21,030	24,034	25,547	27,218	28,747
22	TOTAL TAXES:					
	DOMINION	272,172	449,140	468,225	1,360,912	2,436,812
	PROVINCIAL:					
23	Prince Edward Island	521	738	858	783	719
24	Nova Scotia	2,713	5,301	6,418	8,979	9,067
25	New Brunswick	2,242	3,650	4,436	6,275	5,918
26	Quebec	17,409	36,952	40,403	70,300	52,957
27	Ontario	35,655	65,048	66,128	82,675	56,138
28	Manitoba	7,294	9,312	10,111	8,595	7,168
29	Saskatchewan	5,546	7,340	11,793	13,656	14,988
30	Alberta	6,025	11,210	11,386	14,055	11,763
31	British Columbia	12,292	19,187	20,728	19,012	14,569
32	<i>Sub-Total, Provincial</i>	<i>89,697</i>	<i>158,738</i>	<i>172,261</i>	<i>224,330</i>	<i>173,287</i>

(1) Excluding inter-government transfers.

TABLE 9

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ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Taxes (concluded)—					
	TOTAL TAXES (concluded)—					
	MUNICIPAL:					
1	Prince Edward Island.....	338	391	403	468	533
2	Nova Scotia.....	6,934	8,161	8,573	9,030	9,976
3	New Brunswick.....	4,687	5,889	5,990	7,127	5,841
4	Quebec.....	58,981	65,348	68,458	75,882	75,558
5	Ontario.....	117,045	120,642	117,411	119,164	114,331
6	Manitoba.....	17,765	18,298	18,443	18,358	18,773
7	Saskatchewan.....	12,821	10,952	17,041	17,391	23,988
8	Alberta.....	16,849	17,370	18,624	18,789	22,473
9	British Columbia.....	18,106	18,803	19,704	20,448	21,677
10	<i>Sub-Total, Municipal.....</i>	253,526	265,854	274,647	286,657	293,150
11	TOTAL—ALL GOVERNMENTS.....	615,395	873,732	915,133	1,871,899	2,903,249
	Motor Vehicle Licences—					
	PROVINCIAL:					
12	Prince Edward Island.....	95	145	160	156	155
13	Nova Scotia.....	1,027	1,413	1,513	1,789	1,685
14	New Brunswick.....	761	1,063	1,159	1,499	1,271
15	Quebec.....	5,207	7,184	7,152	7,301	7,122
16	Ontario.....	7,412	8,773	8,718	10,191	9,424
17	Manitoba.....	914	1,324	1,465	1,723	1,664
18	Saskatchewan.....	1,573	1,597	2,155	2,738	2,799
19	Alberta.....	1,668	1,945	2,478	2,869	3,058
20	British Columbia.....	1,954	3,004	3,292	3,472	3,295
21	<i>Sub-Total, Provincial.....</i>	20,611	26,448	28,092	31,738	30,473
22	TOTAL—ALL GOVERNMENTS.....	20,611	26,448	28,092	31,738	30,473
	Other Licences, Permits and Fees—					
23	DOMINION.....	2,800	2,583	2,542	3,311	4,867
	PROVINCIAL:					
24	Prince Edward Island.....	22	24	23	40	48
25	Nova Scotia.....	388	430	443	437	389
26	New Brunswick.....	155	184	150	177	165
27	Quebec.....	2,303	2,346	2,401	2,858	2,628
28	Ontario.....	2,000	2,402	2,513	2,258	2,193
29	Manitoba.....	478	526	553	586	650
30	Saskatchewan.....	662	652	747	850	1,024
31	Alberta.....	930	1,120	1,230	1,356	1,565
32	British Columbia.....	768	933	915	910	978
33	<i>Sub-Total, Provincial.....</i>	7,706	8,617	8,975	9,472	9,640

(1) Excluding inter-government transfers.

TABLE 9

Page 7

ALL GOVERNMENTS

REVENUE—SUMMARY BY SOURCES ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Other Licences, Permits and Fees (concluded)—					
	MUNICIPAL:					
1	Prince Edward Island.....	16	19	16	23	10
2	Nova Scotia.....	54	44	50	57	85
3	New Brunswick.....	54	74	85	69	90
4	Quebec.....	2,050	2,461	2,574	2,750	2,844
5	Ontario.....	1,300	1,615	1,640	1,780	1,870
6	Manitoba.....	268	318	336	363	337
7	Saskatchewan.....	497	469	555	603	675
8	Alberta.....	357	355	379	450	425
9	British Columbia.....	745	1,115	1,346	1,428	1,408
10	<i>Sub-Total, Municipal</i>	5,341	6,470	6,981	7,523	7,744
11	TOTAL—ALL GOVERNMENTS	15,847	17,670	18,498	20,306	22,251
	Public Domain—					
12	DOMINION	423	602	736	1,125	994
	PROVINCIAL:					
13	Prince Edward Island.....				3	2
14	Nova Scotia.....	498	843	845	928	840
15	New Brunswick.....	459	1,121	810	1,304	1,380
16	Quebec.....	3,283	7,694	6,320	10,500	10,144
17	Ontario.....	3,379	7,135	6,584	9,207	8,471
18	Manitoba.....	578	558	754	1,002	1,072
19	Saskatchewan.....	518	727	928	1,335	2,105
20	Alberta.....	926	1,645	2,095	2,574	2,886
21	British Columbia.....	3,183	5,632	5,682	6,742	6,253
22	<i>Sub-Total, Provincial</i>	12,824	25,355	24,018	33,595	33,153
23	TOTAL—ALL GOVERNMENTS	13,247	25,957	24,754	34,720	34,147
24	Canadian National Railways, income surplus—					
	DOMINION				4,016	35,639
	Municipal Public Utility Contributions—					
	MUNICIPAL:					
25	Prince Edward Island.....	5	13	19	44	51
26	Nova Scotia.....	48	276	276	333	230
27	New Brunswick.....					75
28	Quebec.....	2,086	3,603	4,084	4,804	5,258
29	Ontario.....	712	990	1,072	1,668	1,773
30	Manitoba.....	323	412	738	793	1,031
31	Saskatchewan.....	685	1,057	1,324	1,643	2,009
32	Alberta.....	1,218	1,763	1,812	2,067	2,068
33	British Columbia.....	510	769	856	904	1,693
34	<i>Sub-Total, Municipal</i>	5,587	8,883	10,181	12,256	14,188
35	TOTAL—ALL GOVERNMENTS	5,587	8,883	10,181	12,256	14,188

⁽¹⁾ Excluding inter-government transfers.

TABLE 9
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ALL GOVERNMENTS
REVENUE—SUMMARY BY SOURCES ⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	Other Revenues—					
	DOMINION	2,786	8,219	8,524	20,069	44,102
	PROVINCIAL:					
2	Prince Edward Island	21	19	11	22	11
3	Nova Scotia	76	105	113	141	126
4	New Brunswick	50	45	50	56	66
5	Quebec	305	514	942	695	1,617
6	Ontario	674	645	567	614	562
7	Manitoba	106	122	183	175	181
8	Saskatchewan	580	187	544	536	864
9	Alberta	418	409	259	311	423
10	British Columbia	184	193	208	157	243
11	<i>Sub-Total, Provincial</i>	2,414	2,239	2,877	2,707	4,093
	MUNICIPAL:					
12	Prince Edward Island	16	13	30	17	33
13	Nova Scotia	1,519	848	863	649	750
14	New Brunswick	425	460	674	379	470
15	Quebec	10,008	9,115	8,578	8,238	7,438
16	Ontario	9,261	6,393	6,645	7,188	6,749
17	Manitoba	1,032	1,358	1,925	1,940	2,170
18	Saskatchewan	3,344	2,297	3,165	2,831	3,486
19	Alberta	1,050	1,011	1,550	1,546	2,430
20	British Columbia	2,959	1,459	1,725	1,982	2,082
21	<i>Sub-Total, Municipal</i>	29,614	22,954	25,155	24,770	25,608
22	TOTAL—ALL GOVERNMENTS	34,814	33,412	36,556	47,546	73,803
23	Total Revenue, excluding inter-government transfers—					
	DOMINION	278,181	460,544	480,027	1,389,433	2,522,414
	PROVINCIAL:					
24	Prince Edward Island	659	926	1,052	1,004	935
25	Nova Scotia	4,702	8,092	9,332	12,274	12,107
26	New Brunswick	3,667	6,063	6,605	9,311	8,800
27	Quebec	28,507	54,690	57,218	91,654	74,468
28	Ontario	49,120	84,003	84,510	104,945	76,788
29	Manitoba	9,370	11,842	13,066	12,081	10,735
30	Saskatchewan	8,879	10,503	16,167	19,115	21,780
31	Alberta	9,967	16,329	17,448	21,165	19,695
32	British Columbia	18,381	28,949	30,825	30,293	25,338
33	<i>Sub-Total, Provincial</i>	133,252	221,397	236,223	301,842	250,646

(1) Excluding inter-government transfers.

TABLE 9

Page 9

ALL GOVERNMENTS

REVENUE—SUMMARY BY SOURCES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Total Revenue, excluding inter-government transfers (concluded)—					
	MUNICIPAL:					
1	Prince Edward Island.....	375	436	468	552	627
2	Nova Scotia.....	8,555	9,329	9,762	10,069	11,041
3	New Brunswick.....	5,166	6,423	6,749	7,575	6,476
4	Quebec.....	73,125	80,527	83,694	91,674	91,098
5	Ontario.....	128,318	129,640	126,768	129,800	124,723
6	Manitoba.....	19,388	20,386	21,442	21,454	22,311
7	Saskatchewan.....	17,347	14,775	22,085	22,468	30,158
8	Alberta.....	19,474	20,499	22,365	22,852	27,396
9	British Columbia.....	22,320	22,146	23,631	24,762	26,860
10	<i>Sub-Total, Municipal.....</i>	294,068	304,161	316,964	331,206	340,690
11	TOTAL—ALL GOVERNMENTS.....	705,501	986,102	1,033,214	2,022,481	3,113,750
	<i>Inter-Government Transfers, not included in the above summary—</i>					
	<i>Provincial:</i>					
	<i>Dominion of Canada:</i>					
12	<i>Subsidies.....</i>	<i>15,266</i>	<i>21,150</i>	<i>19,184</i>	<i>14,277</i>	<i>14,390</i>
13	<i>Tax suspension agreements.....</i>				<i>20,197</i>	<i>80,185</i>
14	<i>Gasoline tax guarantees.....</i>				<i>72</i>	<i>12,663</i>
15	<i>Interest on Common School Fund and School Lands Fund debentures.....</i>	<i>1,902</i>	<i>1,545</i>	<i>1,585</i>	<i>1,624</i>	<i>1,684</i>
16	<i>Nova Scotia Highways Tax.....</i>	<i>429</i>	<i>444</i>	<i>452</i>	<i>417</i>	<i>487</i>
17	<i>Manitoba Municipal Commissioner.....</i>	<i>956</i>	<i>853</i>	<i>828</i>	<i>909</i>	<i>1,029</i>
18		18,553	23,992	22,049	37,496	110,438
	<i>Municipal:</i>					
19	<i>Dominion of Canada—Tax Suspension Agreements.....</i>					<i>3,930</i>
20	<i>Provincial subsidies.....</i>	<i>386</i>	<i>2,983</i>	<i>4,507</i>	<i>3,050</i>	<i>3,476</i>
21		386	2,983	4,507	3,050	7,406
22	<i>Net variation due to differences in fiscal year ends..</i>	<i>—464</i>	<i>—35</i>			<i>—1,409</i>
23	Total.....	18,475	26,940	26,556	40,546	116,435

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
Page 1

ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Debt Charges, Net, excluding debt retirement—					
1	DOMINION	187,385	164,140	151,653	143,969	220,385
	PROVINCIAL:					
2	Prince Edward Island	177	221	266	356	382
3	Nova Scotia	2,170	2,615	3,055	3,307	3,102
4	New Brunswick	2,780	2,810	3,570	4,002	3,591
5	Quebec	4,995	6,876	10,327	11,996	12,180
6	Ontario	18,105	18,531	20,192	21,850	22,140
7	Manitoba	4,502	3,892	3,881	4,065	3,312
8	Saskatchewan	4,856	5,692	6,462	4,420	4,013
9	Alberta	6,122	6,682	6,031	6,026	5,565
10	British Columbia	6,694	6,723	6,935	6,968	6,113
11	Sub-Total, Provincial	50,401	54,042	60,719	62,990	60,398
	MUNICIPAL:					
12	Prince Edward Island	91	105	123	129	130
13	Nova Scotia	1,269	1,314	1,267	1,225	1,316
14	New Brunswick	865	1,007	997	864	807
15	Quebec	22,605	21,691	22,243	19,833	17,579
16	Ontario	19,330	15,704	14,800	12,535	10,225
17	Manitoba	3,931	3,689	3,009	2,686	2,642
18	Saskatchewan	2,573	3,200	2,986	2,789	2,221
19	Alberta	3,162	2,066	2,106	2,035	1,880
20	British Columbia	5,762	4,539	4,397	4,458	4,171
21	Sub-Total, Municipal	59,588	53,315	51,928	46,554	40,971
22	TOTAL—ALL GOVERNMENTS	297,374	271,497	264,300	253,513	321,754
	Public Welfare—					
	HEALTH AND HOSPITAL CARE:					
23	DOMINION	720	1,024	1,153	1,265	1,675
	PROVINCIAL:					
24	Prince Edward Island	206	182	199	262	253
25	Nova Scotia	560	563	815	846	878
26	New Brunswick	415	396	419	516	911
27	Quebec	5,963	6,952	8,137	9,098	10,261
28	Ontario	5,720	9,479	11,504	9,176	11,570
29	Manitoba	1,316	1,682	1,797	1,939	1,989
30	Saskatchewan	1,492	1,993	2,203	2,570	2,583
31	Alberta	1,452	2,044	2,075	2,280	2,321
32	British Columbia	1,421	2,962	3,283	3,496	3,972
33	Sub-Total, Provincial	18,545	26,253	30,432	30,183	34,738

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
Page 2

ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Public Welfare—continued					
	HEALTH AND HOSPITAL CARE:					
	MUNICIPAL:					
1	Prince Edward Island.....	6	6	7	7	7
2	Nova Scotia.....	628	511	544	775	630
3	New Brunswick.....	455	465	598	670	587
4	Quebec.....	3,890	3,916	4,101	4,257	4,414
5	Ontario.....	5,835	5,995	5,280	4,753	4,894
6	Manitoba.....	935	1,032	1,039	1,019	826
7	Saskatchewan.....	1,449	1,574	1,698	1,753	1,835
8	Alberta.....	635	691	1,035	1,021	895
9	British Columbia.....	1,401	1,249	1,258	1,273	1,355
10	Sub-Total, Municipal.....	15,234	15,439	15,560	15,528	15,443
11	TOTAL—ALL GOVERNMENTS.....	34,499	42,716	47,145	46,976	51,856
	LABOUR AND UNEMPLOYMENT INSURANCE:					
12	DOMINION.....	951	1,299	1,282	12,029	29,847
	PROVINCIAL:					
13	Prince Edward Island.....		1	1	4	3
14	Nova Scotia.....	22	30	28	37	25
15	New Brunswick.....	4	14	13	15	6
16	Quebec.....	437	727	935	830	807
17	Ontario.....	350	438	485	374	323
18	Manitoba.....	61	82	92	82	83
19	Saskatchewan.....	108	87	103	77	73
20	Alberta.....	80	110	123	118	127
21	British Columbia.....	100	198	210	202	164
22	Sub-Total, Provincial.....	1,162	1,687	1,990	1,739	1,611
23	TOTAL—ALL GOVERNMENTS.....	2,113	2,986	3,272	13,768	31,458
	RELIEF:					
24	DOMINION.....	29,487	40,348	23,620	1,888	32
	PROVINCIAL:					
25	Prince Edward Island.....	25	18	50	17	9
26	Nova Scotia.....	681	453	712	62	
27	New Brunswick.....	421	365	787	12	
28	Quebec.....	6,131	13,588	16,231	1,121	23
29	Ontario.....	11,167	9,996	9,044	3,275	1,299
30	Manitoba.....	3,353	3,595	2,836	1,048	155
31	Saskatchewan.....	8,486	26,821	7,880	2,535	816
32	Alberta.....	2,247	1,958	1,656	215	171
33	British Columbia.....	3,545	3,719	3,615	2,156	1,239
34	Sub-Total, Provincial.....	36,056	60,513	42,811	10,441	3,712

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
Page 3

ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Public Welfare—continued					
	RELIEF:					
	MUNICIPAL:					
1	Prince Edward Island.....	15	37	12	3	
2	Nova Scotia.....	670	300	316		
3	New Brunswick.....	389	149			
4	Quebec.....	8,856	7,170	5,257	1,250	113
5	Ontario.....	7,700	6,898	6,283	1,952	1,708
6	Manitoba.....	1,929	2,125	1,524	790	99
7	Saskatchewan.....	687	657	725	385	155
8	Alberta.....	1,157	1,506	1,003	306	75
9	British Columbia.....	1,354	1,005	1,078	734	468
10	Sub-Total, Municipal.....	22,757	19,847	16,198	5,420	2,618
11	TOTAL—ALL GOVERNMENTS.....	88,300	120,708	82,629	17,749	6,362
	OLD AGE PENSIONS:					
12	DOMINION.....	12,316	28,538	29,121	28,567	32,230
	PROVINCIAL:					
13	Prince Edward Island.....	20	64	75	78	92
14	Nova Scotia.....		663	704	719	804
15	New Brunswick.....		502	569	574	606
16	Quebec.....		2,833	2,899	2,567	3,182
17	Ontario.....	1,548	3,164	3,348	3,362	5,458
18	Manitoba.....	540	711	743	760	924
19	Saskatchewan.....	531	737	805	841	1,061
20	Alberta.....	280	439	471	452	1,280
21	British Columbia.....	409	588	665	713	1,632
22	Sub-Total, Provincial.....	3,328	9,701	10,279	10,066	15,039
	MUNICIPAL:					
23	Ontario.....	847				
24	Alberta.....	79	145	187	222	282
25	Sub-Total, Municipal.....	926	145	187	222	282
26	TOTAL—ALL GOVERNMENTS.....	16,570	38,384	39,587	38,855	47,551

⁽¹⁾ Excluding inter-government transfers.

TABLE 10

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ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Public Welfare—continued					
	OTHER WELFARE:					
1	DOMINION.....	2,742	3,280	4,433	4,342	4,832
	PROVINCIAL:					
2	Prince Edward Island.....	5	5	8	10	13
3	Nova Scotia.....	469	618	661	626	780
4	New Brunswick.....	1	2	35	44	49
5	Quebec.....	7	61	2,564	2,537	3,592
6	Ontario.....	2,281	5,757	5,925	5,340	5,378
7	Manitoba.....	632	671	710	696	632
8	Saskatchewan.....	530	720	741	693	763
9	Alberta.....	346	530	544	478	427
10	British Columbia.....	760	1,091	1,183	1,141	1,153
11	<i>Sub-Total, Provincial</i>	<i>5,031</i>	<i>9,455</i>	<i>12,371</i>	<i>11,565</i>	<i>12,787</i>
	MUNICIPAL:					
12	Prince Edward Island.....	1	11	13	9	7
13	Nova Scotia.....	736	990	1,026	714	1,009
14	New Brunswick.....	359	513	501	373	365
15	Quebec.....	2,980	4,286	4,992	4,755	5,430
16	Ontario.....	10,727	7,745	7,163	7,294	9,217
17	Manitoba.....	714	1,455	1,296	1,313	1,686
18	Saskatchewan.....	800	1,284	1,086	1,246	1,469
19	Alberta.....	774	1,318	1,422	1,540	1,618
20	British Columbia.....	1,091	1,384	1,310	1,133	1,305
21	<i>Sub-Total, Municipal</i>	<i>18,182</i>	<i>18,986</i>	<i>18,809</i>	<i>18,377</i>	<i>22,106</i>
22	TOTAL—ALL GOVERNMENTS	25,955	31,721	35,613	34,284	39,725
	Total Public Welfare—					
23	DOMINION.....	46,216	74,489	59,609	48,091	68,616
	PROVINCIAL:					
24	Prince Edward Island.....	256	270	333	371	370
25	Nova Scotia.....	1,732	2,327	2,920	2,290	2,487
26	New Brunswick.....	841	1,279	1,823	1,161	1,572
27	Quebec.....	12,538	24,161	30,766	16,153	17,865
28	Ontario.....	21,066	28,834	30,306	21,527	24,028
29	Manitoba.....	5,902	6,741	6,178	4,525	3,783
30	Saskatchewan.....	11,147	30,358	11,732	6,716	5,296
31	Alberta.....	4,405	5,081	4,869	3,543	4,326
32	British Columbia.....	6,235	8,558	8,956	7,708	8,160
33	<i>Sub-Total, Provincial</i>	<i>64,122</i>	<i>107,609</i>	<i>97,883</i>	<i>63,994</i>	<i>67,887</i>

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
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ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Total Public Welfare—concluded					
	MUNICIPAL:					
1	Prince Edward Island	22	54	32	19	14
2	Nova Scotia	2,034	1,801	1,886	1,489	1,639
3	New Brunswick	1,203	1,127	1,099	1,043	952
4	Quebec	15,726	15,372	14,350	10,262	9,957
5	Ontario	25,109	20,638	18,726	13,999	15,819
6	Manitoba	3,578	4,612	3,859	3,122	2,611
7	Saskatchewan	2,936	3,515	3,509	3,384	3,459
8	Alberta	2,645	3,660	3,647	3,089	2,870
9	British Columbia	3,846	3,638	3,646	3,140	3,128
10	<i>Sub-Total, Municipal</i>	57,099	54,417	50,754	39,547	40,449
11	TOTAL—ALL GOVERNMENTS	167,437	236,515	208,246	151,632	176,952
	Education—					
12	DOMINION	1,951	2,630	3,543	8,647	7,422
	PROVINCIAL:					
13	Prince Edward Island	464	366	398	383	416
14	Nova Scotia	1,137	1,332	1,480	1,563	1,888
15	New Brunswick	596	827	1,018	907	1,036
16	Quebec	4,475	6,797	7,968	11,472	15,307
17	Ontario	11,871	12,104	13,869	14,244	16,168
18	Manitoba	1,827	1,910	2,193	2,098	2,321
19	Saskatchewan	2,498	3,277	3,954	4,255	4,092
20	Alberta	2,541	2,802	3,178	3,555	3,743
21	British Columbia	2,703	3,735	3,946	4,257	4,514
22	<i>Sub-Total, Provincial</i>	28,112	33,150	38,004	42,734	49,485
	MUNICIPAL:					
23	Prince Edward Island	195	182	172	189	249
24	Nova Scotia	2,543	2,900	3,042	3,084	3,488
25	New Brunswick	2,248	2,382	2,334	2,438	2,614
26	Quebec	17,378	16,807	19,876	19,057	18,393
27	Ontario	32,439	34,596	35,882	34,333	37,869
28	Manitoba	5,218	5,301	5,508	5,682	6,470
29	Saskatchewan	5,769	5,069	5,751	6,954	8,655
30	Alberta	6,416	7,397	7,920	7,902	9,109
31	British Columbia	4,627	5,960	6,650	6,464	7,139
32	<i>Sub-Total, Municipal</i>	76,833	80,594	87,135	86,103	93,986
33	TOTAL—ALL GOVERNMENTS	106,896	116,374	128,682	137,484	150,893

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
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ALL GOVERNMENTS
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	Transportation , highways, bridges, airways, railways, waterways, etc.— DOMINION.....	27,821	31,430	46,041	27,108	204,665
	PROVINCIAL:					
2	Prince Edward Island.....	330	753	2,013	490	489
3	Nova Scotia.....	4,384	11,086	5,763	3,389	3,213
4	New Brunswick.....	1,379	10,995	8,385	2,576	2,542
5	Quebec.....	12,854	22,805	28,666	18,828	18,748
6	Ontario.....	10,627	42,719	31,535	35,104	18,799
7	Manitoba.....	803	1,131	1,955	1,255	1,363
8	Saskatchewan.....	827	2,055	2,894	1,814	2,871
9	Alberta.....	1,020	2,596	2,969	2,719	3,047
10	British Columbia.....	2,102	7,110	4,923	5,160	3,885
11	Sub-Total, Provincial.....	34,326	101,250	89,103	71,335	54,957
	MUNICIPAL:					
12	Prince Edward Island.....	77	176	68	31	51
13	Nova Scotia.....	567	829	654	879	606
14	New Brunswick.....	580	561	670	484	467
15	Quebec.....	6,213	6,751	7,079	7,331	10,349
16	Ontario.....	12,225	11,412	10,349	11,390	10,384
17	Manitoba.....	1,154	1,943	1,920	2,003	2,388
18	Saskatchewan.....	1,881	1,870	2,614	2,895	3,398
19	Alberta.....	2,922	2,589	3,305	3,185	3,665
20	British Columbia.....	969	1,395	1,356	1,624	1,772
21	Sub-Total, Municipal.....	26,588	27,526	28,015	29,822	33,080
22	TOTAL—ALL GOVERNMENTS.....	88,735	160,206	163,159	128,265	292,702
	Agriculture —					
23	DOMINION.....	8,578	24,156	53,151	95,495	78,059
	PROVINCIAL:					
24	Prince Edward Island.....	46	52	83	65	103
25	Nova Scotia.....	329	267	315	352	410
26	New Brunswick.....	116	227	258	303	391
27	Quebec.....	4,168	4,015	3,927	5,624	5,481
28	Ontario.....	1,146	1,153	1,097	4,533	5,016
29	Manitoba.....	221	183	271	287	256
30	Saskatchewan.....	317	297	522	428	498
31	Alberta.....	448	432	518	367	580
32	British Columbia.....	284	361	356	370	356
33	Sub-Total, Provincial.....	7,075	6,987	7,347	12,329	13,091
34	TOTAL—ALL GOVERNMENTS.....	15,653	31,143	60,498	107,824	91,150

(1) Excluding inter-government transfers.

TABLE 10

Page 7

ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	Public Domain—					
	DOMINION	7,924	10,367	14,577	12,091	10,380
	PROVINCIAL:					
2	Prince Edward Island		42	5	1	1
3	Nova Scotia	265	252	393	783	366
4	New Brunswick	307	428	449	434	528
5	Quebec	3,005	13,171	13,657	9,705	7,789
6	Ontario	3,097	3,494	3,849	3,990	3,996
7	Manitoba	455	623	679	705	709
8	Saskatchewan	425	966	574	591	540
9	Alberta	817	633	826	968	991
10	British Columbia	1,149	2,313	2,639	2,421	2,204
11	Sub-Total, Provincial	9,520	21,922	23,071	19,598	17,124
12	TOTAL—ALL GOVERNMENTS	17,444	32,289	37,648	31,689	27,504
13	National Defence—					
	DOMINION	15,364	32,585	126,915	1,000,622	2,621,501
14	Veterans' Pensions and Aftercare—					
	DOMINION	51,250	52,902	55,267	56,248	65,503
15	Mutual Aid—					
	DOMINION					921,401
16	Expansion of Industry—					
	DOMINION			247	252,251	472,807
17	Price Control and Rationing—					
	DOMINION			55	5,120	151,322
18	Other Expenditures—					
	DOMINION	43,098	51,900	60,140	69,145	85,414
	PROVINCIAL:					
19	Prince Edward Island	161	223	359	238	207
20	Nova Scotia	1,060	1,362	1,327	1,523	1,372
21	New Brunswick	509	650	784	837	597
22	Quebec	7,529	10,588	12,546	13,728	13,413
23	Ontario	6,674	10,180	10,214	8,730	8,728
24	Manitoba	1,814	1,932	2,196	2,173	2,215
25	Saskatchewan	2,290	2,607	2,843	2,748	2,992
26	Alberta	2,130	2,457	3,351	2,937	3,647
27	British Columbia	3,141	4,730	5,136	5,366	4,884
28	Sub-Total, Provincial	25,308	34,729	38,756	38,280	38,055

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
Page 8

ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousand of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Other Expenditures—Concluded					
	MUNICIPAL:					
1	Prince Edward Island.....	98	104	102	129	130
2	Nova Scotia.....	1,897	2,293	2,363	2,421	2,498
3	New Brunswick.....	1,436	1,622	1,955	1,729	2,280
4	Quebec.....	23,664	24,436	27,714	29,744	26,987
5	Ontario.....	33,989	31,767	32,373	34,092	35,502
6	Manitoba.....	5,501	4,985	5,604	5,387	5,409
7	Saskatchewan.....	4,587	4,241	5,386	5,150	5,892
8	Alberta.....	3,912	4,160	4,307	4,569	5,322
9	British Columbia.....	6,578	6,828	6,944	7,270	8,073
10	<i>Sub-Total, Municipal.....</i>	81,662	80,436	86,748	90,491	92,093
11	TOTAL—ALL GOVERNMENTS.....	150,068	167,065	185,644	197,916	215,562
	Total Expenditure, Current and Capital Accounts—					
12	DOMINION.....	389,587	444,599	571,198	1,718,787	4,907,475
	PROVINCIAL:					
13	Prince Edward Island.....	1,434	1,927	3,457	1,904	1,968
14	Nova Scotia.....	11,077	19,241	15,253	13,207	12,838
15	New Brunswick.....	6,528	17,216	16,287	10,220	10,257
16	Quebec.....	49,564	88,413	107,857	87,506	90,783
17	Ontario.....	72,586	117,015	111,062	109,978	98,875
18	Manitoba.....	15,524	16,412	17,353	15,108	13,959
19	Saskatchewan.....	22,360	45,252	28,981	20,972	20,302
20	Alberta.....	17,483	20,683	21,742	20,115	21,899
21	British Columbia.....	22,308	33,530	32,891	32,250	30,116
22	<i>Sub-Total, Provincial.....</i>	218,864	359,689	354,883	311,260	300,997
	MUNICIPAL:					
23	Prince Edward Island.....	483	621	497	497	574
24	Nova Scotia.....	8,310	9,137	9,212	9,098	9,547
25	New Brunswick.....	6,332	6,699	7,055	6,558	7,120
26	Quebec.....	85,586	85,057	91,262	86,227	83,265
27	Ontario.....	123,092	114,117	112,130	106,349	109,799
28	Manitoba.....	19,382	20,530	19,900	18,880	19,520
29	Saskatchewan.....	17,746	17,895	20,246	21,172	23,625
30	Alberta.....	19,057	19,872	21,285	20,780	22,846
31	British Columbia.....	21,782	22,360	22,993	22,956	24,283
32	<i>Sub-Total, Municipal.....</i>	301,770	296,288	304,580	292,517	300,579
33	TOTAL—ALL GOVERNMENTS⁽¹⁾..	910,221	1,100,576	1,230,661	2,322,564	5,509,051

⁽¹⁾ Excluding inter-government transfers.

TABLE 10
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ALL GOVERNMENTS

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS—BY SERVICES⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	<i>Inter-Government Transfers, not included in the above summary—</i>					
	<i>Dominion:</i>					
1	<i>Subsidies paid to provinces</i>	15,328	21,210	19,244	14,409	14,449
2	<i>Tax suspension agreements</i>				21,120	83,678
3	<i>Gasoline tax guarantee</i>					11,757
4	<i>Interest on Common School Fund and School Lands Fund debentures</i>	1,902	1,545	1,585	1,624	1,684
5		17,230	22,755	20,829	37,153	111,568
6	<i>Provincial subsidies paid to municipalities</i>	123	2,983	4,511	3,051	3,476
7	<i>Nova Scotia Highways tax</i>	442	451	455	456	438
8	<i>Manitoba Municipal Commissioner</i>	680	751	763	778	953
9	<i>Net variations due to differences in fiscal year ends</i>			—2	—892	
10	<i>Total</i>	18,475	26,940	26,556	40,546	116,435

⁽¹⁾ Excluding inter-government transfers.

TABLE 11
PAGE 1

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Direct Debt					
	Bonds, Debentures and Stock,					
	less sinking funds—					
1	DOMINION.....	2,724,230	3,098,900	3,473,489	5,595,264	9,539,498
	PROVINCIAL:					
2	Prince Edward Island.....	2,995	4,658	5,720	8,686	7,924
3	Nova Scotia.....	60,874	85,355	92,093	96,450	87,154
4	New Brunswick.....	57,018	68,474	94,156	92,674	90,989
5	Quebec.....	111,400	232,225	351,820	346,558	328,292
6	Ontario.....	518,268	575,672	618,744	619,496	609,703
7	Manitoba.....	81,033	81,584	78,859	71,348	66,850
8	Saskatchewan.....	105,437	111,398	107,980	105,405	101,318
9	Alberta.....	120,762	116,105	114,882	113,463	111,762
10	British Columbia.....	119,618	109,992	105,170	102,631	98,170
11	Sub-Total, Provincial.....	1,177,405	1,385,463	1,569,424	1,556,711	1,502,162
	MUNICIPAL:					
12	Prince Edward Island.....	1,697	2,275	2,475	2,575	2,380
13	Nova Scotia.....	22,598	21,901	21,010	19,729	17,759
14	New Brunswick.....	17,829	18,572	17,667	16,885	14,930
15	Quebec.....	427,865	439,980	426,825	422,096	404,169
16	Ontario.....	445,066	388,404	336,331	289,102	239,518
17	Manitoba.....	64,971	54,451	47,845	38,749	29,812
18	Saskatchewan.....	46,703	39,157	35,436	31,236	25,042
19	Alberta.....	54,238	45,688	46,438	43,801	39,611
20	British Columbia.....	92,477	86,591	82,986	76,799	73,101
21	Sub-Total, Municipal.....	1,173,444	1,097,019	1,017,013	940,972	846,322
22	Total—ALL GOVERNMENTS.....	5,075,079	5,581,382	6,059,926	8,092,947	11,887,982
	Treasury Bills and Deposit					
	Certificates—					
23	DOMINION.....	65,000	150,000	155,000	270,000	1,150,000
	PROVINCIAL:					
24	Nova Scotia.....	1,500	2,250	3,184		
25	New Brunswick.....	800	5,865		2,445	
26	Quebec.....	13,500	9,500		25,550	33,250
27	Ontario.....	36,620	49,000	64,000	49,500	3,000
28	Manitoba.....	18,107	11,862	11,218	10,868	10,461
29	Saskatchewan.....	11,849	17,514	18,372	15,814	11,913
30	Alberta.....	1,027	1,059	1,659	1,659	1,659
31	British Columbia.....	5,797	6,251	9,616	4,950	1,825
32	Sub-Total, Provincial.....	89,200	103,301	108,049	110,786	62,108
	MUNICIPAL:					
33	Alberta.....	402	402			
34	Total—ALL GOVERNMENTS.....	154,602	253,703	263,049	380,786	1,212,108

⁽¹⁾ After eliminating inter-government debt.

TABLE 11
Page 2

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect (1)

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Direct Debt (continued)					
	Temporary Loans—					
	PROVINCIAL:					
1	Prince Edward Island.....	546	743	2,007	323	476
2	Nova Scotia.....	2,153	2,013	1,124	318	179
3	New Brunswick.....		4,214	2,201	394	128
4	Quebec.....	1,832				
5	Ontario.....			2,778	5,793	
6	Saskatchewan.....	1,677	1,666	2,755	992	
7	Alberta.....	3,668	5,800			
8	<i>Sub-Total, Provincial</i>	9,876	14,436	10,865	7,820	783
	MUNICIPAL:					
9	Prince Edward Island.....	134	224	337	61	25
10	Nova Scotia.....	2,388	1,511	1,844	1,307	569
11	New Brunswick.....	1,942	2,233	2,642	1,860	1,027
12	Quebec.....	48,745	36,552	56,754	46,145	30,328
13	Ontario.....	44,329	29,999	30,324	13,222	5,838
14	Manitoba.....	8,659	12,524	9,223	7,739	6,248
15	Saskatchewan.....	13,848	17,545	33,111	22,037	18,378
16	Alberta.....	8,243	6,645	3,968	2,819	1,195
17	British Columbia.....	11,250	7,544	5,276	4,802	780
18	<i>Sub-Total, Municipal</i>	139,538	114,777	143,479	99,992	64,388
19	TOTAL—ALL GOVERNMENTS	149,414	129,213	154,344	107,812	65,171
	Dominion Notes Outstanding—					
20	DOMINION.....	63,500				
	Savings Deposits—					
21	DOMINION.....	23,159	22,587	23,100	21,672	28,287
	PROVINCIAL:					
22	Ontario.....	21,546	40,325	37,102	33,836	38,009
23	Alberta.....	9,231	7,020	5,408	4,356	3,551
24	<i>Sub-Total, Provincial</i>	30,777	47,345	42,510	38,192	41,560
25	TOTAL—ALL GOVERNMENTS	53,936	69,932	65,610	59,864	69,847
	Employees' and Returned Soldiers' Insurance, Superannuation and Retirement Funds—					
26	DOMINION.....	74,459	93,688	102,732	113,968	127,579
	PROVINCIAL:					
27	Nova Scotia.....				54	
28	Ontario.....	4,841	1,491	2,526	3,367	4,171
29	Manitoba.....			1,770	1,826	1,826
30	Saskatchewan.....	605	841	966	1,060	1,141
31	Alberta.....	1,899	2,521	2,915	3,302	3,715
32	British Columbia.....	1,339	12,022	10,663	10,485	12,455
33	<i>Sub-Total, Provincial</i>	8,684	16,875	18,840	20,094	23,308
34	TOTAL—ALL GOVERNMENTS	83,143	110,563	121,572	134,062	150,887

(1) After eliminating inter-government debt.

TABLE 11

Page 3

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Direct Debt (continued)					
	Government Annuities Reserve Fund—					
1	DOMINION	35,023	107,644	140,421	172,911	213,562
	Unemployment Insurance Fund—					
2	DOMINION				43,964	190,332
	Other Deposits, including contingent and special funds—					
3	DOMINION	29,735	42,551	34,327	122,054	210,413
	PROVINCIAL:					
4	Prince Edward Island	371	388	1,081	457	723
5	Nova Scotia	5	4	3	3	3
6	New Brunswick	94	124	100	88	145
7	Quebec	2,509	4,961	9,116	5,485	7,479
8	Ontario	2,237	2,777	2,670	2,532	1,612
9	Manitoba	538	660	750	823	1,268
10	Saskatchewan	32	983	65	71	6
11	Alberta	98	100	79	77	59
12	British Columbia	802	974	1,096	1,264	1,738
13	<i>Sub-Total, Provincial</i>	6,686	10,971	14,960	10,800	13,033
14	TOTAL—ALL GOVERNMENTS	36,421	53,522	49,287	132,854	223,446
	Refundable Portion of Income and Excess Profits Taxes—					
15	DOMINION					224,981
	Accounts Payable and Other Liabilities—					
16	DOMINION	7,194	15,243	20,544	59,741	99,917
	PROVINCIAL:					
17	Nova Scotia	1,228	2,434	2,113	2,014	1,703
18	New Brunswick	1,095	1,661	1,459	1,520	2,263
19	Quebec	6,091	6,121	12,616	7,626	9,545
20	Ontario	9,702	8,994	9,464	10,462	10,261
21	Manitoba	1,786	1,936	2,029	1,723	1,769
22	Saskatchewan	4,792	9,402	4,332	4,879	2,265
23	Alberta	1,673	7,684	13,528	19,235	25,406
24	British Columbia	5,140	8,356	7,851	6,292	4,888
25	<i>Sub-Total, Provincial</i>	31,507	46,588	53,392	53,751	58,100

⁽¹⁾ After eliminating inter-government debt.

ALL GOVERNMENTS

TABLE 11

Page 4

LIABILITIES

Outstanding Debt—Direct and Indirect ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Direct Debt (continued)					
	Accounts Payable and Other Liabilities					
	—(concluded)—					
	MUNICIPAL:					
1	Prince Edward Island.....	36	48	35	25	33
2	Nova Scotia.....	1,547	881	1,446	1,215	1,559
3	New Brunswick.....	339	245	1,025	1,701	2,093
4	Quebec.....	20,545	23,051	28,624	25,281	27,797
5	Ontario.....	8,819	15,041	17,855	11,692	10,138
6	Manitoba.....	9,110	9,546	5,337	5,858	5,194
7	Saskatchewan.....	6,435	26,123	21,683	17,692	21,787
8	Alberta.....	8,868	9,439	6,506	4,551	2,676
9	British Columbia.....	2,088	4,461	5,971	5,329	4,134
10	<i>Sub-Total, Municipal.....</i>	57,787	88,835	88,482	73,344	75,411
11	TOTAL—ALL GOVERNMENTS....	96,488	150,666	162,418	186,836	233,428
	Total Direct Debt—					
12	DOMINION.....	3,022,300	3,530,613	3,949,613	6,399,574	11,784,569
	PROVINCIAL:					
13	Prince Edward Island.....	3,912	5,789	8,808	9,466	9,123
14	Nova Scotia.....	65,760	92,056	98,517	98,839	89,039
15	New Brunswick.....	59,007	80,338	97,916	97,121	93,525
16	Quebec.....	135,332	252,807	373,552	385,219	378,566
17	Ontario.....	593,214	678,259	737,284	724,986	666,756
18	Manitoba.....	101,464	96,042	94,626	86,588	82,174
19	Saskatchewan.....	124,392	141,804	134,470	128,221	116,643
20	Alberta.....	138,358	140,289	138,471	142,092	146,152
21	British Columbia.....	132,696	137,595	134,396	125,622	119,076
22	<i>Sub-Total, Provincial.....</i>	1,354,135	1,624,979	1,818,040	1,798,154	1,701,054
	MUNICIPAL:					
23	Prince Edward Island.....	1,867	2,547	2,847	2,661	2,438
24	Nova Scotia.....	26,533	24,293	24,300	22,251	19,887
25	New Brunswick.....	20,110	21,050	21,334	20,446	18,050
26	Quebec.....	497,155	499,583	512,203	493,522	462,294
27	Ontario.....	498,214	433,444	384,510	314,016	255,494
28	Manitoba.....	82,740	76,521	62,405	52,346	41,254
29	Saskatchewan.....	66,986	82,825	90,230	70,965	65,207
30	Alberta.....	71,751	62,174	56,912	51,171	43,482
31	British Columbia.....	105,815	98,596	94,233	86,930	78,015
32	<i>Sub-Total, Municipal.....</i>	1,371,171	1,301,033	1,248,974	1,114,308	986,121
33	TOTAL—ALL GOVERNMENTS....	5,747,606	6,456,625	7,016,627	9,312,036	14,471,744

⁽¹⁾ After eliminating inter-government debt.

ALL GOVERNMENTS

TABLE 11

LIABILITIES

Page 5

Outstanding Debt—Direct and Indirect⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Indirect Debt					
	Bonds, Debentures and Stock, less sinking funds—					
1	DOMINION.....	1,259,079	1,297,592	1,285,336	936,282	752,980
	PROVINCIAL:					
2	Prince Edward Island.....				50	50
3	Nova Scotia.....	234	250	1 250	1,000	1,648
4	New Brunswick.....	1,362	1,347	1,237	1,236	851
5	Quebec.....	6,386	14,936	12,750	11,869	4,762
6	Ontario.....	86,441	116,299	123,069	114,403	121,321
7	Manitoba.....	1,027	1,008	999	1,589	1,179
8	Saskatchewan.....	349	277	238	193	151
9	Alberta.....	5,823	5,121	5,002	4,595	4,158
10	British Columbia.....	485	341	310	94	71
11	<i>Sub-Total, Provincial.....</i>	102,107	139,579	144,855	135,029	134,191
	MUNICIPAL:					
12	Nova Scotia.....	221	444	451	902	850
13	New Brunswick.....	319	296	429	418	399
14	Quebec.....	75	75	72	72	69
15	Ontario.....	34,722	26,322	25,000	23,883	23,035
16	Manitoba.....	13,503	12,262	11,455	10,701	9,767
17	British Columbia.....	10,278	11,021	13,029	12,636	11,547
18	<i>Sub-Total, Municipal.....</i>	59,118	50,420	50,436	48,612	45,667
19	TOTAL—ALL GOVERNMENTS.....	1,420,304	1,487,591	1,480,627	1,119,923	932,838
	Temporary Loans—					
20	DOMINION.....	75,931	1,287	43,623	118,387	41,818
	PROVINCIAL:					
21	Prince Edward Island.....		104	104	137	122
22	Nova Scotia.....	626	9	862	1,261	355
23	New Brunswick.....	189	361	440	688	270
24	Quebec.....	5,706	1,177	555	2,663	3,326
25	Ontario.....	7,500	7,638	5,923	6,526	116
26	Manitoba.....	178			4	
27	Saskatchewan.....	77	179	112	106	
28	Alberta.....	2,817	2,279	2,029	2,185	1,510
29	British Columbia.....		153	49	13	5
30	<i>Sub-Total, Provincial.....</i>	17,093	11,900	10,074	13,583	5,704
	MUNICIPAL:					
31	Quebec.....	1,500	1,475	1,398	1,311	1,214
32	Manitoba.....	688	469	388	291	164
33	Saskatchewan.....	120	40			
34	British Columbia.....	597	614	240	89	83
35	<i>Sub-Total, Municipal.....</i>	2,905	2,598	2,026	1,691	1,461
36	TOTAL—ALL GOVERNMENTS.....	95,929	15,785	55,723	133,661	48,983

(1) After eliminating inter-government debt.

SECTION II
TABLE 11
Page 6

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect⁽¹⁾
ANALYSIS BY GOVERNMENTS AND YEARS
(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Indirect Debt (concluded)					
	Other Indirect Debt—					
1	DOMINION	7,500	9,676	10,790	10,872	2,038
	PROVINCIAL:					
2	Prince Edward Island				32	31
3	Nova Scotia		5	8	3	11
4	New Brunswick			2		
5	Quebec	16,733	15,786	17,530	15,797	11,950
6	Ontario		21	7	11	6
7	Saskatchewan	119	1,848	2,199	1,993	464
8	Sub-Total, Provincial	16,852	17,660	19,746	17,836	12,462
9	MUNICIPAL:					
10	Quebec	2,275	2,061	2,433	2,073	1,712
10	TOTAL—ALL GOVERNMENTS	26,627	29,397	32,969	30,781	16,212
	Total Indirect Debt—					
11	DOMINION	1,342,510	1,308,555	1,339,749	1,065,541	796,836
	PROVINCIAL:					
12	Prince Edward Island		104	104	219	203
13	Nova Scotia	860	264	2,120	2,264	2,014
14	New Brunswick	1,551	1,708	1,679	1,924	1,121
15	Quebec	28,825	31,899	30,835	30,329	20,038
16	Ontario	93,941	123,958	128,999	120,940	121,443
17	Manitoba	1,205	1,008	999	1,593	1,179
18	Saskatchewan	545	2,304	2,549	2,292	615
19	Alberta	8,640	7,400	7,031	6,780	5,668
20	British Columbia	485	494	359	107	76
21	Sub-Total, Provincial	136,052	169,139	174,675	166,448	152,357
	MUNICIPAL:					
22	Nova Scotia	221	444	451	902	850
23	New Brunswick	319	296	429	418	399
24	Quebec	3,850	3,611	3,903	3,456	2,995
25	Ontario	34,722	26,322	25,000	23,883	23,035
26	Manitoba	14,191	12,731	11,843	10,992	9,931
27	Saskatchewan	120	40			
28	British Columbia	10,875	11,635	13,269	12,725	11,630
29	Sub-Total, Municipal	64,298	55,079	54,895	52,376	48,840
30	TOTAL—ALL GOVERNMENTS	1,542,860	1,532,773	1,569,319	1,284,365	998,033

(1) After eliminating inter-government debt.

TABLE 11
Page 7

ALL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Total Outstanding Debt, direct and indirect—					
1	DOMINION	4,364,810	4,839,168	5,289,362	7,465,115	12,581,405
	PROVINCIAL:					
2	Prince Edward Island	3,912	5,893	8,912	9,685	9,326
3	Nova Scotia	66,620	92,320	100,637	101,103	91,053
4	New Brunswick	60,558	82,046	99,595	99,045	94,646
5	Quebec	164,157	284,706	404,387	415,548	398,604
6	Ontario	687,155	802,217	866,283	845,926	788,199
7	Manitoba	102,669	97,050	95,625	88,181	83,353
8	Saskatchewan	124,937	144,108	137,019	130,513	117,258
9	Alberta	146,998	147,689	145,502	148,872	151,820
10	British Columbia	133,181	138,089	134,755	125,729	119,152
11	<i>Sub-Total, Provincial</i>	1,490,187	1,794,118	1,992,715	1,964,602	1,853,411
	MUNICIPAL:					
12	Prince Edward Island	1,867	2,547	2,847	2,661	2,438
13	Nova Scotia	26,754	24,737	24,751	23,153	20,737
14	New Brunswick	20,429	21,346	21,763	20,864	18,449
15	Quebec	501,005	503,194	516,106	496,978	465,289
16	Ontario	532,936	459,766	409,510	337,899	278,529
17	Manitoba	96,931	89,252	74,248	63,338	51,185
18	Saskatchewan	67,106	82,865	90,230	70,965	65,207
19	Alberta	71,751	62,174	56,912	51,171	43,482
20	British Columbia	116,690	110,231	107,502	99,655	89,645
21	<i>Sub-Total, Municipal</i>	1,435,469	1,356,112	1,303,869	1,166,684	1,034,961
22	TOTAL—ALL GOVERNMENTS	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777
	Summary					
	DOMINION—					
23	<i>Aggregate debt</i>	<i>4,382,176</i>	<i>4,869,105</i>	<i>5,323,090</i>	<i>7,491,679</i>	<i>12,607,473</i>
24	<i>Less inter-government debt</i>	<i>—17,366</i>	<i>—29,937</i>	<i>—33,728</i>	<i>—26,564</i>	<i>—26,068</i>
25	<i>Total per Item 1</i>	<i>4,364,810</i>	<i>4,839,168</i>	<i>5,289,362</i>	<i>7,465,115</i>	<i>12,581,405</i>
	PROVINCIAL—					
26	<i>Aggregate debt</i>	<i>1,572,999</i>	<i>1,965,816</i>	<i>2,195,177</i>	<i>2,168,136</i>	<i>2,051,328</i>
27	<i>Less inter-government debt</i>	<i>—82,812</i>	<i>—171,698</i>	<i>—202,462</i>	<i>—203,534</i>	<i>—197,917</i>
28	<i>Total per Item 11</i>	<i>1,490,187</i>	<i>1,794,118</i>	<i>1,992,715</i>	<i>1,964,602</i>	<i>1,853,411</i>
	MUNICIPAL—					
29	<i>Aggregate debt</i>	<i>1,461,097</i>	<i>1,385,259</i>	<i>1,340,979</i>	<i>1,214,381</i>	<i>1,075,470</i>
30	<i>Less inter-government debt</i>	<i>—25,628</i>	<i>—29,147</i>	<i>—37,110</i>	<i>—47,697</i>	<i>—40,509</i>
31	<i>Total per Item 21</i>	<i>1,435,469</i>	<i>1,356,112</i>	<i>1,303,869</i>	<i>1,166,684</i>	<i>1,034,961</i>
32	ALL GOVERNMENTS, less eliminations	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777

⁽¹⁾ After eliminating inter-government debt.

TABLE 12
Page 1

ALL GOVERNMENTS

ASSETS AND CAPITALIZED EXPENDITURE⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Cash and Special Deposits—					
1	DOMINION	12,347	8,320	178,497	565,915	—189,920
	PROVINCIAL:					
2	Nova Scotia	85	157	201	822	3,288
3	New Brunswick	228	.....	29	.....	499
4	Quebec .....	.....	991	1,792	973	600
5	Ontario	9,421	232	.....	.....	4,003
6	Manitoba	1,707	2,739	3,297	4,919	5,185
7	Saskatchewan	47	696	857	177	10,797
8	Alberta	8	1,764	3,032	9,174	15,020
9	British Columbia	1,965	11,930	9,874	14,207	13,830
10	<i>Sub-Total, Provincial</i>	13,461	18,509	19,082	30,272	53,222
	MUNICIPAL:					
11	Prince Edward Island	1	.....	56	53	55
12	Nova Scotia	193	439	441	925	1,838
13	New Brunswick	175	239	198	275	679
14	Quebec	8,155	6,310	11,607	20,052	20,435
15	Ontario	6,300	13,553	13,637	15,150	20,951
16	Manitoba	1,822	3,282	2,839	4,031	5,272
17	Saskatchewan	3,103	2,610	4,361	5,911	10,156
18	Alberta	3,037	2,971	2,770	3,748	9,334
19	British Columbia	1,558	1,420	1,562	2,572	3,024
20	<i>Sub-Total, Municipal</i>	24,344	30,824	37,471	52,717	71,744
21	TOTAL—ALL GOVERNMENTS	50,152	57,653	235,050	648,904	—64,954
	Investments—					
22	DOMINION .....	.....	5,428	12,827	86,780	380,684
	PROVINCIAL:					
23	Nova Scotia	14	.....	18	30	2,018
24	New Brunswick .....	.....	.....	.....	.....	192
25	Manitoba	3,478	2,911	2,587	1,175	11,083
26	Alberta	2,964	787	857	1,030	4,116
27	British Columbia .....	.....	6,495	4,105	5,259	19,428
28	<i>Sub-Total, Provincial</i>	6,456	10,193	7,567	7,494	36,837
29	TOTAL—ALL GOVERNMENTS	6,456	15,621	20,394	94,274	417,521

⁽¹⁾ After eliminating inter-government debt.

TABLE 12
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ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Debenture Discount Unamortized—					
1	DOMINION	20,782	41,209	42,075	55,575	81,660
	PROVINCIAL:					
2	Prince Edward Island	67	112	136	207	210
3	Nova Scotia	891	1,284	1,320	1,322	1,019
4	New Brunswick	75	319	272	274	269
5	Quebec	1,880	3,254	5,469	5,472	5,683
6	Ontario	8,544	8,562	8,311	7,405	5,794
7	Manitoba	2,296	1,753	1,186	796	598
8	Saskatchewan	3,035	5,613	5,386	5,185	4,648
9	Alberta	4,481	4,093	4,129	4,137	4,147
10	Sub-Total, Provincial	21,269	24,990	26,209	24,798	22,368
11	TOTAL—ALL GOVERNMENTS	42,051	66,199	68,284	80,373	104,028
	Miscellaneous Receivables, excluding agri- culture—					
12	DOMINION	55,784	49,329	63,254	947,425	2,008,523
	PROVINCIAL:					
13	Prince Edward Island	76	129	232	242	238
14	Nova Scotia	6,685	7,003	7,282	8,469	2,846
15	New Brunswick	4,738	4,228	4,361	4,950	4,573
16	Quebec	7,398	12,568	9,897	11,400	14,874
17	Ontario	7,551	6,091	6,302	9,822	12,601
18	Manitoba	5,561	1,381	1,506	2,223	1,789
19	Saskatchewan	9,284	11,176	21,262	22,911	17,418
20	Alberta	13,221	13,884	9,516	12,361	15,001
21	British Columbia	9,184	9,572	9,339	7,837	7,687
22	Sub-Total, Provincial	63,698	66,032	69,697	80,215	77,027
	MUNICIPAL:					
23	Prince Edward Island	147	216	284	254	279
24	Nova Scotia	6,472	7,032	7,697	6,985	6,101
25	New Brunswick	5,400	6,460	6,682	6,769	6,234
26	Quebec	112,317	70,432	84,410	72,503	57,793
27	Ontario	99,687	81,231	73,067	53,512	42,516
28	Manitoba	36,758	36,987	30,783	27,960	25,534
29	Saskatchewan	59,169	80,154	97,309	93,141	85,736
30	Alberta	46,770	51,807	43,458	42,544	35,108
31	British Columbia	24,018	23,974	24,379	21,180	17,921
32	Sub-Total, Municipal	390,738	358,293	368,069	324,848	277,222
33	TOTAL—ALL GOVERNMENTS	510,220	473,654	501,020	1,352,488	2,362,772

(1) After eliminating inter-government debt.

TABLE 12
Page 3

ALL GOVERNMENTS

ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Government Utilities —water works, electric power, telephones, etc., excluding transportation; less sinking fund reserves—					
	PROVINCIAL:					
1	Nova Scotia.....	13,154	12,716	13,576	13,388	12,941
2	New Brunswick.....	6,009	7,530	7,872	7,762	7,219
3	Quebec.....			5,458	9,071	9,075
4	Ontario.....	264,045	252,193	253,296	237,907	211,799
5	Manitoba.....	27,203	24,835	25,313	23,243	22,253
6	Saskatchewan.....	18,554	17,635	17,327	16,955	16,011
7	Alberta.....	16,486	15,615	15,717	15,976	16,533
8	<i>Sub-Total, Provincial.....</i>	345,451	330,524	338,559	324,302	295,831
	MUNICIPAL:					
9	Prince Edward Island.....	281	226	246	268	199
10	Nova Scotia.....	5,515	4,873	5,397	5,469	4,804
11	New Brunswick.....	6,410	5,914	5,397	5,396	4,790
12	Quebec.....	77,175	80,593	77,841	76,634	67,490
13	Ontario.....	93,752	73,236	60,416	54,838	44,649
14	Manitoba.....	41,362	35,040	31,048	26,994	21,490
15	Saskatchewan.....	12,766	8,435	7,327	6,464	4,607
16	Alberta.....	9,598	8,027	13,954	12,816	8,393
17	British Columbia.....	22,830	18,802	20,704	18,199	16,588
18	<i>Sub-Total, Municipal.....</i>	269,689	235,146	222,330	207,078	173,010
19	TOTAL—ALL GOVERNMENTS.....	615,140	565,670	560,889	531,380	468,841
	Transportation—					
	RAILWAYS, STREETRAILWAYS AND BUS LINES:					
20	DOMINION.....	2,502,327	2,100,141	2,113,510	2,137,830	2,206,670
	PROVINCIAL:					
21	Ontario.....	44,208	47,780	46,803	45,007	43,625
22	British Columbia.....	38,451	38,957	38,971	39,032	38,665
23	<i>Sub-Total, Provincial.....</i>	82,659	86,737	85,774	84,039	82,290
	MUNICIPAL:					
24	Ontario.....	43,793	31,049	27,764	20,773	16,144
25	Saskatchewan.....	3,384	3,299	3,260	3,244	3,304
26	Alberta.....	4,294	3,965	3,761	2,630	1,073
27	British Columbia.....	46				
28	<i>Sub-Total, Municipal.....</i>	51,517	38,313	34,785	26,647	20,521
29	TOTAL—ALL GOVERNMENTS.....	2,636,503	2,225,191	2,234,069	2,248,516	2,309,481

⁽¹⁾ After eliminating inter-government debt.

TABLE 12
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ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Transportation (concluded)—					
	HIGHWAYS, BRIDGES, STREETS, ETC.:					
	PROVINCIAL:					
1	Prince Edward Island.....	1,434	2,881	5,436	6,082	6,344
2	Nova Scotia.....	32,162	54,235	61,971	63,742	63,740
3	New Brunswick.....	39,737	58,609	73,947	74,394	73,891
4	Quebec.....	72,519	107,614	148,123	178,000	196,044
5	Ontario.....	188,226	287,596	342,368	373,389	383,218
6	Manitoba.....	20,800	22,330	23,060	23,258	23,294
7	Saskatchewan.....	30,078	31,126	31,131	31,131	31,131
8	Alberta.....	32,831	38,232	41,013	43,159	45,534
9	British Columbia.....	79,519	85,230	87,750	89,901	91,188
10	<i>Sub-Total, Provincial.....</i>	497,306	687,853	814,799	883,056	914,384
	MUNICIPAL:					
11	Prince Edward Island.....	925	1,168	1,266	1,255	1,263
12	Nova Scotia.....	6,700	7,788	8,317	7,967	7,834
13	New Brunswick.....	3,000	3,703	3,550	3,380	3,269
14	Quebec.....	99,000	109,000	108,500	107,300	101,000
15	Ontario.....	113,200	89,565	74,949	64,752	53,640
16	Manitoba.....	19,830	12,874	10,066	7,546	5,573
17	Saskatchewan.....	6,050	6,025	5,665	5,015	4,445
18	Alberta.....	14,400	11,200	8,900	8,900	8,660
19	British Columbia.....	44,868	36,390	35,556	30,753	27,362
20	<i>Sub-Total, Municipal.....</i>	307,973	277,713	256,769	236,868	213,046
21	TOTAL—ALL GOVERNMENTS.....	805,279	965,566	1,071,568	1,119,924	1,127,430
	WATERWAYS AND MARINE:					
22	DOMINION.....	647,342	672,778	683,664	687,499	690,629
	MUNICIPAL:					
23	Nova Scotia.....	188	188	188	141	97
24	New Brunswick.....	319	25	25		5
25	Quebec.....	183	180	179	176	123
26	Ontario.....	23,178	24,338	23,386	22,584	21,831
27	British Columbia.....	347	346	346	381	326
28	<i>Sub-Total, Municipal.....</i>	24,215	25,077	24,124	23,282	22,382
29	TOTAL—ALL GOVERNMENTS.....	671,557	697,855	707,788	710,781	713,011
	OTHER:					
30	DOMINION.....	348	2,008	7,250	9,740	12,209

(1) After eliminating inter-government debt.

TABLE 12
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ALL GOVERNMENTS

ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾

ANALYSIS BY GOVERNMENTS AND YEARS

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Total Transportation—					
1	DOMINION	3,150,017	2,774,927	2,804,424	2,835,069	2,909,508
	PROVINCIAL:					
2	Prince Edward Island	1,434	2,881	5,436	6,082	6,344
3	Nova Scotia	32,162	54,235	61,971	63,742	63,740
4	New Brunswick	39,737	58,609	73,947	74,394	73,891
5	Quebec	72,519	107,614	148,123	178,000	196,044
6	Ontario	232,434	335,376	389,171	418,396	426,843
7	Manitoba	20,800	22,330	23,060	23,258	23,294
8	Saskatchewan	30,078	31,126	31,131	31,131	31,131
9	Alberta	32,831	38,232	41,013	43,159	45,534
10	British Columbia	117,970	124,187	126,721	128,933	129,853
11	<i>Sub-Total, Provincial</i>	579,965	774,590	900,573	967,095	996,674
	MUNICIPAL:					
12	Prince Edward Island	925	1,168	1,266	1,255	1,263
13	Nova Scotia	6,888	7,976	8,505	8,108	7,931
14	New Brunswick	3,319	3,728	3,575	3,380	3,274
15	Quebec	99,183	109,180	108,679	107,476	101,123
16	Ontario	180,171	144,952	126,099	108,109	91,615
17	Manitoba	19,830	12,874	10,066	7,546	5,573
18	Saskatchewan	9,434	9,324	8,925	8,259	7,749
19	Alberta	18,694	15,165	12,661	11,530	9,733
20	British Columbia	45,261	36,736	35,902	31,134	27,688
21	<i>Sub-Total, Municipal</i>	383,705	341,103	315,678	286,797	255,949
22	TOTAL—ALL GOVERNMENTS	4,113,687	3,890,620	4,020,675	4,088,961	4,162,131

⁽¹⁾ After eliminating inter-government debt.

TABLE 12

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ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE ⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Agriculture and Farm Settlement—advances to boards and commissions, and miscellaneous receivables—					
1	DOMINION	70,236	91,135	134,048	203,638	112,505
	PROVINCIAL:					
2	Prince Edward Island	3	108	108	125	110
3	Nova Scotia	705	958	877	851	756
4	New Brunswick	1,408	733	858	802	331
5	Quebec	1,208	14,951	33,800	40,751	39,649
6	Ontario	52,975	52,465	47,886	42,087	33,002
7	Manitoba	10,490	8,761	10,069	8,884	6,206
8	Saskatchewan	37,369	40,333	38,044	34,438	27,892
9	Alberta	12,959	13,263	8,353	7,323	5,808
10	British Columbia	2,268	1,918	1,763	1,477	1,559
11	Sub-Total, Provincial	119,385	133,490	141,758	136,738	115,313
12	TOTAL—ALL GOVERNMENTS	189,621	224,625	275,806	340,376	227,818
	Public Buildings and Public Works—					
13	DOMINION	67,954	70,526	70,655	73,413	73,458
	PROVINCIAL:					
14	Prince Edward Island	1,806	2,125	2,471	2,648	2,742
15	Nova Scotia	8,635	10,064	10,897	11,993	12,029
16	New Brunswick	2,998	3,191	3,417	3,380	3,251
17	Quebec	40,030	44,472	48,439	55,614	60,048
18	Ontario	55,757	62,386	70,468	71,444	71,311
19	Manitoba	29,098	29,945	30,532	30,588	28,332
20	Saskatchewan	23,863	24,251	24,296	25,028	25,115
21	Alberta	34,491	36,115	36,705	37,468	38,108
22	British Columbia	20,684	21,051	21,436	21,212	21,497
23	Sub-Total, Provincial	217,362	233,600	248,661	259,375	262,433
	MUNICIPAL:					
24	Prince Edward Island	761	1,143	1,136	1,247	1,261
25	Nova Scotia	14,854	15,427	14,383	13,912	13,403
26	New Brunswick	12,230	13,978	14,837	14,998	14,362
27	Quebec	289,915	274,732	263,930	266,291	263,954
28	Ontario	242,452	223,180	208,076	184,492	158,813
29	Manitoba	39,519	41,899	40,363	34,833	29,623
30	Saskatchewan	34,770	32,122	31,098	29,517	27,908
31	Alberta	40,314	34,408	28,441	27,587	28,273
32	British Columbia	57,748	65,862	65,286	65,746	66,110
33	Sub-Total, Municipal	732,563	702,751	667,550	638,623	603,707
34	TOTAL—ALL GOVERNMENTS	1,017,879	1,006,877	986,866	971,411	939,598

(1) After eliminating inter-government debt.

TABLE 12
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ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Deficits and Expenditures Capitalized, less sinking fund reserves and capital surplus—					
1	DOMINION	925,795	1,665,470	1,821,181	2,523,637	7,032,713
	PROVINCIAL:					
2	Prince Edward Island	526	538	529	381	—334
3	Nova Scotia	3,290	4,686	3,531	—302	—8,174
4	New Brunswick	5,365	6,486	8,572	7,059	4,391
5	Quebec	39,073	96,656	144,925	109,109	66,985
6	Ontario	49,123	80,487	86,909	55,032	19,597
7	Manitoba	11,120	17,897	16,384	9,371	1,067
8	Saskatchewan	25,327	57,287	60,967	60,679	55,428
9	Alberta	37,377	46,105	48,412	39,137	27,933
10	British Columbia	—11,794	—4,275	—4,329	—20,187	—41,422
11	Sub-Total, Provincial	159,407	305,867	365,900	260,279	125,471
	MUNICIPAL:					
12	Prince Edward Island	—215	—177	—108	—386	—597
13	Nova Scotia	—5,322	—9,221	—9,902	—10,701	—12,164
14	New Brunswick	—6,244	—8,023	—8,296	—9,090	—10,453
15	Quebec	—78,306	—33,853	—23,877	—39,640	—38,434
16	Ontario	—82,121	—71,961	—67,845	—74,369	—76,766
17	Manitoba	—39,584	—33,903	—33,395	—28,896	—27,819
18	Saskatchewan	—50,865	—45,517	—50,691	—56,397	—60,412
19	Alberta	—43,963	—45,825	—39,422	—40,747	—40,902
20	British Columbia	—33,322	—34,378	—36,583	—35,456	—38,615
21	Sub-Total, Municipal	—339,942	—282,858	—270,119	—295,682	—306,162
22	TOTAL—ALL GOVERNMENTS	745,260	1,688,479	1,916,962	2,488,234	6,852,022
	Total, represented by outstanding debt—					
23	DOMINION	4,302,915	4,706,344	5,126,961	7,291,452	12,409,131
	PROVINCIAL:					
24	Prince Edward Island	3,912	5,893	8,912	9,685	9,310
25	Nova Scotia	65,621	91,103	99,673	100,315	90,463
26	New Brunswick	60,558	81,096	99,328	98,621	94,616
27	Quebec	162,108	280,506	397,903	410,390	392,958
28	Ontario	679,850	797,792	862,343	842,093	784,950
29	Manitoba	111,753	112,552	113,934	104,457	99,807
30	Saskatchewan	147,557	188,117	199,270	196,504	188,440
31	Alberta	154,818	169,858	167,734	169,765	172,200
32	British Columbia	140,277	170,878	168,909	158,738	152,432
33	Sub-Total, Provincial	1,526,454	1,897,795	2,118,006	2,090,568	1,985,176

(1) After eliminating inter-government debt.

TABLE 12
Page 8

ALL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE⁽¹⁾
 ANALYSIS BY GOVERNMENTS AND YEARS
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	Total, represented by outstanding debt (concluded)—					
	MUNICIPAL:					
1	Prince Edward Island.....	1,900	2,576	2,880	2,691	2,460
2	Nova Scotia.....	28,600	26,526	26,521	24,698	21,913
3	New Brunswick.....	21,290	22,296	22,393	21,728	18,886
4	Quebec.....	508,439	507,394	522,590	503,316	472,361
5	Ontario.....	540,241	464,191	413,450	341,732	281,778
6	Manitoba.....	99,707	96,179	81,704	72,468	59,673
7	Saskatchewan.....	68,377	87,128	98,329	86,895	75,744
8	Alberta.....	74,450	66,553	61,862	57,478	49,939
9	British Columbia.....	118,093	112,416	111,250	103,375	92,716
10	<i>Sub-Total, Municipal.....</i>	1,461,097	1,385,259	1,340,979	1,214,381	1,075,470
11	TOTAL—ALL GOVERNMENTS.....	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777
	Summary					
	DOMINION—					
12	<i>Aggregate assets.....</i>	<i>4,382,176</i>	<i>4,869,105</i>	<i>5,323,090</i>	<i>7,491,679</i>	<i>12,607,473</i>
13	<i>Less inter-government debt.....</i>	<i>—79,261</i>	<i>—162,761</i>	<i>—196,129</i>	<i>—200,227</i>	<i>—198,342</i>
14	<i>Total as per Item 23, page 7....</i>	<i>4,302,915</i>	<i>4,706,344</i>	<i>5,126,961</i>	<i>7,291,452</i>	<i>12,409,131</i>
	PROVINCIAL—					
15	<i>Aggregate assets.....</i>	<i>1,572,999</i>	<i>1,965,816</i>	<i>2,195,177</i>	<i>2,168,136</i>	<i>2,051,328</i>
16	<i>Less inter-government debt.....</i>	<i>—46,545</i>	<i>—68,021</i>	<i>—77,171</i>	<i>—77,568</i>	<i>—66,152</i>
17	<i>Total as per Item 33, page 7....</i>	<i>1,526,454</i>	<i>1,897,795</i>	<i>2,118,006</i>	<i>2,090,568</i>	<i>1,985,176</i>
	MUNICIPAL—					
18	<i>Aggregate assets.....</i>	<i>1,461,097</i>	<i>1,385,259</i>	<i>1,340,979</i>	<i>1,214,381</i>	<i>1,075,470</i>
19	<i>Less inter-government debt.....</i>					
20	<i>Total as per Item 10.....</i>	<i>1,461,097</i>	<i>1,385,259</i>	<i>1,340,979</i>	<i>1,214,381</i>	<i>1,075,470</i>
21	ALL GOVERNMENTS, less eliminations.....	7,290,466	7,989,398	8,585,946	10,596,401	15,469,777

(1) After eliminating inter-government debt.

SECTION III
DOMINION OF CANADA

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	Table No.
Source and application of funds; revenue and expenditure by sources and services.....	13
Liabilities (outstanding debt).....	14
Assets and capitalized expenditure.....	15

TABLE 13

DOMINION OF CANADA

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 23	278,181	460,544	480,027	1,389,433	2,522,414
	OTHER SOURCES—					
2	New borrowings, less redemptions	135,989	.....	304,690	1,472,159	2,782,569
3	Superannuation funds and other deposits (net).....	13,862	27,401	.....	108,673	114,131
4	Refundable portion of income and excess profits taxes					154,981
5	Advances repaid (net):					
6	Canadian National Railways System		27,429			
6	Other				4,178	9,284
7	Investments sold (net)	9,716	12			
8	Miscellaneous (net) ⁽¹⁾		13,540			137,090
9	TOTAL FUNDS PROVIDED	437,748	528,926	784,717	2,974,443	5,720,469
	APPLICATION OF FUNDS					
10	TOTAL EXPENDITURE, Appendix B, item 23 . .	406,817	467,354	592,027	1,755,940	5,019,043
	OTHER APPLICATIONS—					
11	Redemption of debt, less proceeds of issues		34,077			
12	Superannuation funds and other deposits (net).....			1,041		
	Advances, less repayments (net):					
13	Canadian National Railways System	2,628		27,151	255,255	31,732
14	Foreign Exchange Control Board				400,000	185,000
15	War industry				24,658	138,542
16	Allied governments				79,625	190,220
17	Other	9,033	27,495	28,940		
18	Purchase of investments			6,580	50,514	155,932
19	Miscellaneous (net) ⁽¹⁾	19,270		128,978	408,451	
20	TOTAL FUNDS APPLIED	437,748	528,926	784,717	2,974,443	5,720,469

⁽¹⁾ Mainly net increases or decreases in cash balances and floating debt.

TABLE 13
APPENDIX A
Page 1

DOMINION OF CANADA
REVENUE—SUMMARY BY SOURCES
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	TAXES—					
	Income and corporation taxes:					
1	Personal income tax.....	29,183	40,445	45,407	296,139	(¹) 698,435
2	Corporate income taxes.....	27,386	69,768	77,920	321,004	(¹) 740,097
3	Other corporation taxes (²).....	2,076	1,974	1,875	1,934	6,938
4	Withholding tax (³).....	4,830	10,153	11,122	28,268	26,943
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>63,475</i>	<i>122,340</i>	<i>136,324</i>	<i>647,345</i>	<i>1,472,413</i>
6	Succession duties.....				6,957	15,020
	Excise duties and taxes:					
7	Amusements.....				8,792	13,701
8	Gasoline (⁴).....				24,752	24,930
9	Liquor (⁴).....	14,550	19,504	21,014	46,745	64,484
10	Tobacco (⁴).....	26,932	34,201	42,447	69,072	140,197
11	General sales tax.....	61,391	138,055	137,446	236,184	304,914
12	Other commodities and services (⁵).....	24,662	22,475	24,175	76,236	113,097
13	<i>Sub-Total (Items 7 to 12).....</i>	<i>127,535</i>	<i>214,235</i>	<i>225,082</i>	<i>461,781</i>	<i>661,323</i>
14	Customs duties and other import taxes (⁶).....	81,162	112,565	106,819	244,829	288,056
15	TOTAL TAXES (Items 5, 6, 13 and 14).....	272,172	449,140	468,225	1,360,912	2,436,812
16	LICENCES, PERMITS AND FEES.....	2,800	2,583	2,542	3,311	4,867
17	PUBLIC DOMAIN.....	423	602	736	1,125	994
18	CANADIAN NATIONAL RAILWAYS, income surplus (⁷).....				4,016	35,639
	OTHER REVENUES—					
19	Post Office (net).....	381	1,811	21	4,270	12,303
20	Bank of Canada profits.....		1,209	1,092	3,726	14,118
21	Bullion and coinage.....	391	1,715	3,756	4,768	8,732
22	Miscellaneous revenue (⁸).....	2,014	3,484	3,655	7,305	8,949
23	TOTAL REVENUE, Current Account.....	278,181	460,544	480,027	1,389,433	2,522,414

(¹) After deducting estimated refundable portion as follows: Persons, 115,000; corporations, 40,000.

(²) Consists of chartered banks' note circulation tax, and insurance companies' tax on net premiums.

(³) Chiefly on non-residents.

(⁴) Exclusive of general sales tax, 3% excise tax on imports, war exchange tax and customs duties, which are not separable from items 11 and 14, but which are estimated as follows (in total):

	1933	1937	1939	1941	1943
Gasoline.....	3,652	6,389	6,511	12,128	12,974
Liquor.....	10,413	13,780	15,687	18,190	16,876
Tobacco.....	4,104	9,005	9,051	10,616	12,150

(⁵) The 3% excise tax on imports and the war exchange tax are excluded here, but are included in item 14.

(⁶) See note (⁵); also includes fur and electricity taxes.

(⁷) Special credits resulting from the increase in the Dominion's equity in the Canadian National Railway System as reflected in the Securities Trust Stock, of an amount equal to the net income surplus of the system for the calendar years 1941 and 1943.

(⁸) Includes profits from miscellaneous government-owned enterprises (Central Mortgage Bank, Port Colborne and Prescott Elevators); also in 1933 includes net revenue from radio licences, after deducting expenses of the Canadian Radio Broadcasting Commission.

TABLE 13
APPENDIX A
Page 2

DOMINION OF CANADA
REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	RECONCILIATION WITH PUBLIC ACCOUNTS					
24	TOTAL REVENUE, Current Account, per Item 23.....	278,181	460,544	480,027	1,389,433	2,522,414
	Add:					
	Revenue deducted from expenditure—					
	Ordinary, war and special:					
25	Interest.....	11,273	13,281	21,464	34,187	40,083
26	Profits of transportation enterprises—					
	Churchill Harbour, Hudson Bay Railway, and Canadian National (West Indies) Steamships Ltd...	16	270			
27	Profits of crown plants and other war industries.....					38,477
28	Revenue from agricultural experimental farms and penitentiaries..	276	286	387	475	756
29	Specified revenue from operation of transportation and communication facilities (canals, ferries, graving docks, telegraph lines and wireless stations).....	975	2,222	1,163	1,490	1,713
30	Sale of surplus war assets.....					6,162
31	Refunds of expenditure.....	1,040	1,894	787	16,277	(¹)102,014
32	Receipts from other governments..	976	1,051	1,234	1,199	1,140
33	Sub-Total (Items 25 to 32).....	14,556	19,004	25,035	53,628	190,345
34	Capital Account—refunds of expenditure.....	90	1,543	21	1,022	93
35	Expenditure deducted from revenue, per Appendix B, page 2.....	31,742	33,759	36,718	41,724	48,771
36	Canadian National Railways, capital gain on repatriation of securities...				99	2,431
37	Non-active accounts.....		1,842	20,292	2,630	1,426
38	TOTAL REVENUE, ordinary, special and capital, per Public Accounts.....	324,569	516,692	562,093	1,488,536	2,765,480

(¹) Includes 53,448 adjustments re war expenditures of previous years set up as active assets.

DOMINION OF CANADA
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED
SUMMARY BY SERVICES
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937
		March 31 1934	March 31 1938
	SUBSIDIES TO PROVINCES—		
1	General subsidies.....	13,728	13,735
2	Interim subsidies and special grants.....	1,600	7,475
3	Payments in lieu of taxes suspended.....		
4	Gasoline tax guarantee.....		
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>15,328</i>	<i>21,210</i>
6	DEBT CHARGES, NET.....	189,287	165,685
	PUBLIC WELFARE—		
7	Health and hospital care.....	720	1,024
8	Labour and unemployment insurance.....	951	1,299
9	Relief.....	29,487	40,348
10	Old age pensions.....	12,316	28,538
11	Other.....	2,742	3,280
12	<i>Sub-Total (Items 7 to 11).....</i>	<i>46,216</i>	<i>74,489</i>
13	EDUCATION.....	1,951	2,630
	TRANSPORTATION—		
14	Highways, bridges, airways, railways, waterways, marine, cable, telephone and telegraph ⁽³⁾	27,821	31,430
15	AGRICULTURE.....	8,578	24,156
16	PUBLIC DOMAIN.....	7,924	10,367
17	NATIONAL DEFENCE.....	15,364	32,585
18	VETERANS' PENSIONS AND AFTERCARE.....	51,250	52,902
19	MUTUAL AID.....		
20	EXPANSION OF INDUSTRY.....		
21	PRICE CONTROL AND RATIONING.....		
22	OTHER EXPENDITURES.....	43,098	51,900
23	TOTAL EXPENDITURE, Current and Capital Accounts.....	406,817	467,354

(¹) Includes 118,291 expenditure under War Appropriation Acts, of which 113,807 was chargeable to National Defence.

(²) Gross expenditures under the War Appropriation Acts in these years have been reduced by special receipts, refunds of war expenditure, etc., totalling 15,838 and 146,484 for 1941 and 1943 respectively, and war expenditure re Post Office, totalling 227 and 294 for 1941 and 1943 respectively, have been applied against revenue in Table 13, Appendix A.

(³) Includes deficits (net after deducting profits) of miscellaneous government-owned transportation enterprises—Prince Edward Island car ferry, Hudson Bay Railway, Trans-Canada Air Lines, Canadian National (West Indies) Steamships Ltd., and Churchill and Quebec harbours; 1933 includes 1,401 Canadian National Railways operating deficit before debt charges; 1943 includes 66,600 for acquisition of airfields and works in Canada and Labrador from the United States and 105,297 less 8,873 profits, re Park Steamship Co., Ltd.

TABLE 13
APPENDIX B
Page 1

DOMINION OF CANADA
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED
SUMMARY BY SERVICES
(Thousands of Dollars)

1939 ⁽¹⁾	1941		1943		Item No.
March 31 1940	March 31 1942		March 31 1944		
	Including War	War ⁽²⁾	Including War	War ⁽²⁾	
13,769	14,409	.....	14,449	.....	1
5,475	.....	.....	.....	.....	2
.....	21,120	.....	83,678	.....	3
.....	.....	.....	11,757	.....	4
19,244	35,529	.....	109,884	.....	5
153,238	145,593	7,654	222,069	-3,857	6
1,153	1,265	52	1,675	92	7
1,282	12,029	1,185	29,847	11,058	8
23,620	1,888	.....	32	.....	9
29,121	28,567	.....	32,230	2,943	10
4,433	4,342	152	4,832	489	11
59,609	48,091	1,389	68,616	14,582	12
3,543	8,647	6,148	7,422	5,062	13
46,041	27,108	5,863	204,665	180,882	14
53,151	95,495	25,842	78,059	33,393	15
14,577	12,091	428	10,380	2,404	16
(¹)126,915	1,000,622	1,000,462	2,621,501	2,621,478	17
55,267	56,248	4,768	65,503	14,423	18
.....	.....	.....	921,401	921,401	19
247	252,251	252,251	472,807	472,807	20
55	5,120	5,120	151,322	151,322	21
60,140	69,145	13,684	85,414	26,349	22
(¹)592,027	1,755,940	1,323,609	5,019,043	4,440,246	23

DOMINION OF CANADA
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED
SUMMARY BY SERVICES
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937
		March 31 1934	March 31 1938
	RECONCILIATION WITH PUBLIC ACCOUNTS		
24	TOTAL EXPENDITURE, Current and Capital Accounts, per Item 23.....	406,817	467,354
	Add:		
	Expenditure deducted from revenue:		
25	Post Office—departmental expenses.....	30,512	33,735
26	Other ⁽¹⁾	1,230	24
27	Sub-Total (Items 25 and 26).....	31,742	33,759
	Revenue deducted from expenditure:		
28	Current Account, per Table 13, Appendix A, Item 33.....	14,556	19,004
29	Capital Account, per Table 13, Appendix A, Item 34.....	90	1,543
30	Provision for reserves and write-offs:		
	Canadian National Railways Securities Trust Stock, re line abandon- ments.....		
31	Relief loans.....		805
32	Government annuities reserve (special adjustment).....		8,941
33	Soldier and general land settlement.....	1,766	750
34	Seed grain and relief accounts.....	91	14
35	Canadian Farm Loan Board capital stock.....		10
36	General reserve.....		
37	General land settlement ⁽²⁾		140
38	Sub-Total (Items 30 to 37).....	1,857	10,660
39	Non-active accounts.....		2,088
40	TOTAL EXPENDITURE, ordinary, special and capital, per Public Accounts....	455,062	(3)534,408

⁽¹⁾ Expenses of Canadian Radio Broadcasting Commission (in 1933), and deficits of miscellaneous government-owned enterprises (Central Mortgage Bank, Prescott and Port Colborne elevators).

⁽²⁾ Ascertained losses and concessions granted and credited to settlers' accounts under the New Brunswick British Family Settlement Agreement.

⁽³⁾ Excludes 392,919 net write-off charged direct to Consolidated Fund under provisions of the Canadian National Railways Capital Revision Act, 1937.

TABLE 13
APPENDIX B
Page 2

DOMINION OF CANADA
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED
SUMMARY BY SERVICES
(Thousands of Dollars)

1939	1941		1943		Item No.
March 31 1940	March 31 1942		March 31 1944		
	Including War	War	Including War	War	
592,027	1,755,940	1,323,609	5,019,043	4,440,246	24
36,702	41,724	227	48,771	294	25
16	.....	.....	.....	.....	26
36,718	41,724	227	48,771	294	27
25,035	53,628	15,838	190,345	146,484	28
21	1,022	.....	93	.....	29
2,600	2,539	.....	232	.....	30
19,056	.....	.....	.....	.....	31
.....	.....	.....	.....	.....	32
1,643	271	.....	553	.....	33
10	58	.....	29	.....	34
11	9	.....	5	.....	35
.....	25,000	.....	25,000	.....	36
.....	.....	.....	.....	.....	37
23,320	27,877	.....	25,819	.....	38
3,672	4,873	.....	38,649	.....	39
680,793	1,885,064	1,339,674	5,322,720	4,587,024	40

TABLE 14

DOMINION OF CANADA

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	DIRECT DEBT⁽¹⁾—					
1	Bonds, debentures and stock.....	2,793,636	3,164,558	3,540,685	5,595,264	9,539,498
2	Less sinking funds.....	—69,406	—65,658	—67,196		
3	Sub-Total (Item 1 less item 2)...	2,724,230	3,098,900	3,473,489	5,595,264	9,539,498
4	Treasury bills and deposit certificates....	65,000	150,000	155,000	270,000	(2)1,150,000
5	Temporary loans.....					
6	Dominion notes outstanding ⁽³⁾	63,500				
7	Sub-Total (Items 3 to 6).....	2,852,730	3,248,900	3,628,489	5,865,264	10,689,498
8	Savings deposits.....	23,159	22,587	23,100	21,672	28,287
9	Employees' and returned soldiers' insurance superannuation and retirement funds...	74,459	93,688	102,732	113,968	127,579
10	Government annuities reserve fund.....	35,023	107,644	140,421	172,911	213,562
11	Unemployment insurance fund.....				43,964	190,332
12	Other deposits including contingent and special funds.....	29,735	42,551	34,327	122,054	210,413
13	Refundable portion of income and excess profits taxes.....					224,981
14	Accounts payable and other liabilities....	7,194	15,243	20,544	59,741	99,917
15	Sub-Total (Items 8 to 14).....	169,570	281,713	321,124	534,310	1,095,071
16	TOTAL, DIRECT DEBT.....	3,022,300	3,530,613	3,949,613	6,399,574	11,784,569
	INDIRECT DEBT⁽⁴⁾—					
17	Bonds, debentures and stock ⁽⁵⁾	1,287,329	1,303,645	1,290,227	941,448	758,348
18	Less sinking funds ⁽⁶⁾	—28,250	—6,053	—4,891	—5,166	—5,368
19	Sub-Total (Item 17 less item 18).....	1,259,079	1,297,592	1,285,336	936,282	752,980
20	Treasury bills.....	17,366	12,382	11,836	11,564	11,068
21	Temporary loans.....	75,931	3,842	50,515	118,387	41,818
22	Other indirect debt.....	7,500	24,676	25,790	25,872	17,038
23	TOTAL, INDIRECT DEBT.....	1,359,876	1,338,492	1,373,477	1,092,105	822,904
24	TOTAL, OUTSTANDING DEBT, direct and indirect.....	4,382,176	4,869,105	5,323,090	7,491,679	12,607,473

(1) Excludes Province debt accounts.

(2) Deposit certificates amounted to 790,000.

(3) Net amount after deducting 68,974 statutory gold coverage re specie reserve, and 40,144 advance to banks.

(4) Excludes contingent liability in respect of the Dominion's guarantee of deposits maintained by chartered banks in the Bank of Canada, miscellaneous guarantees the amounts of which were not finally determined or were indeterminate at the close of fiscal years, and contingent liabilities of the Canadian National Railways other than the balance of the purchase price of the Northern Alberta Railways.

(5) Includes both guaranteed and unguaranteed issues of the Canadian National Railways and National Harbours Boards, at March 31, to correspond with the fiscal year end of the Dominion.

(6) Includes deposits in lieu of mortgaged property sold, held by the Canadian National Railways.

TABLE 15

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DOMINION OF CANADA
ASSETS AND CAPITALIZED EXPENDITURE

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
1	CASH and special deposits.....	(1) 12,347	8,320	178,497	565,915	-189,920
2	INVESTMENTS(2).....		5,428	12,827	86,780	380,684
3	DEBENTURE DISCOUNT UNAMORTIZED.....	20,782	41,209	42,075	55,575	81,660
	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Provinces*(3).....	79,406	178,729	188,511	194,352	192,785
5	Municipalities.....			3,926	5,976	5,711
6	United Kingdom and other Empire governments*.....	634	636	1,879	121,083	1,056,668
7	Foreign Exchange Control Board.....				725,000	585,000
8	Crown companies and war contractors*.....				26,963	275,818
9	Other, including inventories*.....	55,005	50,407	65,067	74,278	90,883
10	Sub-Total (Items 4 to 9).....	135,045	229,772	259,383	1,147,652	2,206,865
	TRANSPORTATION—					
11	Railways*.....	2,792,281	2,965,350	3,079,871	3,119,648	3,120,616
12	Less written off to Consolidated Fund....	-289,954	-865,209	-966,361	-985,834	-978,665
13	Income surplus credited to Consolidated Fund.....				4,016	64,719
14	Net Total railways.....	2,502,327	2,100,141	2,113,510	2,137,830	2,206,670
15	Waterways and marine*.....	647,342	672,778	683,664	687,499	690,629
16	Other(4).....	348	2,008	7,250	9,740	12,209
17	Sub-Total (Items 14 to 16).....	3,150,017	2,774,927	2,804,424	2,835,069	2,909,508
	AGRICULTURE AND FARM SETTLEMENT*—					
18	Canadian Farm Loan Board.....	8,503	31,628	36,750	36,613	29,113
19	Soldier and general land settlement.....	82,549	82,033	80,168	77,509	74,332
20	Canadian Wheat Board and other grain marketing.....		652	42,998	116,687	36,847
21	Sub-Total (Items 18 to 20).....	91,052	114,313	159,916	230,809	140,292
22	Less written off to Consolidated Fund....	-20,816	-23,178	-25,868	-27,171	-27,787
23	Sub-Total (Items 21 and 22).....	70,236	91,135	134,048	203,638	112,505
24	GENERAL FIXED ASSETS*.....	67,954	70,526	70,655	73,413	73,458
25	CUMULATIVE SUB-TOTAL.....	3,456,381	3,221,317	3,501,909	4,968,042	5,574,760
26	CONSOLIDATED FUND DEFICIT.....	935,419	1,657,412	1,830,805	2,587,277	7,207,056
	Less:					
27	Canadian National Railways, income surplus.....				-4,016	-64,719
28	General reserve against active loans and advances.....				-50,000	-100,000
29	Province debt accounts (net).....	-9,624	-9,624	-9,624	-9,624	-9,624
30	TOTAL, represented by outstanding debt....	4,382,176	4,869,105	5,323,090	7,491,679	12,607,473

* Details of these items are shown on pages 2 to 4.

(1) Includes 2,432 balance of specie reserve, after deducting 68,974 statutory gold coverage, which has been offset against Dominion notes outstanding (see Table 14, footnote 3).

(2) Includes investments of unemployment insurance fund.

(3) Excludes Province debt accounts.

(4) Includes capital expenditure on airports and airways, and land and cable telegraph, but does not include substantial expenditures charged to war appropriations.

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DOMINION OF CANADA
ASSETS AND CAPITALIZED EXPENDITURE
 DETAILS OF CERTAIN ITEMS
 (Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	MISCELLANEOUS RECEIVABLES—					
	PROVINCES⁽¹⁾:					
1	Advances.....	62,040	152,152	181,536	187,649	186,578
2	Guarantees.....	17,366	27,382	26,836	26,564	26,068
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>79,406</i>	<i>179,534</i>	<i>208,372</i>	<i>214,213</i>	<i>212,646</i>
4	Less written off to Consolidated Fund.....		—805	—19,861	—19,861	—19,861
5	NET TOTAL PROVINCES.....	79,406	178,729	188,511	194,352	192,785
	UNITED KINGDOM AND OTHER EMPIRE					
	GOVERNMENTS:					
6	Advances.....	9	11	1,254	121,083	1,056,668
7	Guarantees.....	625	625	625		
8	TOTAL UNITED KINGDOM AND OTHER					
	EMPIRE GOVERNMENTS.....	634	636	1,879	121,083	1,056,668
	CROWN COMPANIES AND WAR					
	CONTRACTORS:					
	Commodity and other corporation loans:					
9	Advances.....				25,263	270,847
10	Guarantees.....				1,700	4,971
11	TOTAL CROWN COMPANIES AND WAR					
	CONTRACTORS.....				26,963	275,818
	OTHER ADVANCES:					
12	Foreign Governments.....	30,551	30,910	30,946	31,106	42,336
13	Canadian Broadcasting Corporation.....		500	1,150	503	
	Housing and home improvement loans:					
14	Advances.....		2,754	9,805	16,254	15,960
15	Guarantees.....		2,176	6,080	6,162	828
	Miscellaneous:					
16	Advances.....	6,510	7,602	6,833	15,486	25,668
17	Guarantees.....	15,306	2,565	6,892		
18	<i>Sub-Total (Items 16 and 17)...</i>	<i>21,816</i>	<i>10,167</i>	<i>13,725</i>	<i>15,486</i>	<i>25,668</i>
19	Less written off to Consolidated Fund.....	—1,413	—1,519	—1,547	—1,652	—1,723
20	<i>Sub-Total (Items 18 and 19)...</i>	<i>20,403</i>	<i>8,648</i>	<i>12,178</i>	<i>13,834</i>	<i>23,945</i>
21	Inventories.....	4,051	5,419	4,908	6,419	7,814
22	NET TOTAL OTHER ADVANCES.....	55,005	50,407	65,067	74,278	90,883

(1) Excludes Province debt accounts.

TABLE 15
Page 3

DOMINION OF CANADA
ASSETS AND CAPITALIZED EXPENDITURE
DETAILS OF CERTAIN ITEMS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	RAILWAYS—					
	Canadian National and Canadian Government Railways:					
23	Advances, including stock.....	724,328	728,465	758,939	1,127,941	1,327,278
24	Guarantees and other indirect debt, less sinking funds.....	1,232,334	1,271,773	1,258,925	910,291	723,784
25	Aids to construction, etc.....	390,715	389,189	389,062	385,442	385,797
26	Operating deficits.....	196,066	377,544	472,768	490,618	491,907
27	Subsidies.....	49,261	49,261	49,261	49,261	49,261
28	<i>Sub-Total (Items 23 to 27).....</i>	<i>2,592,704</i>	<i>2,816,232</i>	<i>2,928,955</i>	<i>2,963,553</i>	<i>2,978,027</i>
29	Less written off to Consolidated Fund ⁽¹⁾	—255,344	—829,742	—930,279	—948,874	—941,469
30	Income surplus credited to Consolidated Fund.....				4,016	64,719
31	<i>Sub-Total (Items 28 to 30).....</i>	<i>2,337,360</i>	<i>1,986,490</i>	<i>1,998,676</i>	<i>2,018,695</i>	<i>2,101,277</i>
	Hudson Bay Railway:					
32	Aids to construction, etc.....	38,138	39,478	39,500	39,491	39,562
33	Operating deficits.....		857	1,472	2,350	2,586
34	<i>Sub-Total (Items 32 and 33)....</i>	<i>38,138</i>	<i>40,335</i>	<i>40,972</i>	<i>41,841</i>	<i>42,148</i>
35	Less written off to Consolidated Fund.....		—857	—1,472	—2,350	—2,586
36	<i>Sub-Total (Items 34 and 35)....</i>	<i>38,138</i>	<i>39,478</i>	<i>39,500</i>	<i>39,491</i>	<i>39,562</i>
	Canadian Pacific Railway Company:					
37	Advances.....	2,881	10,225	11,385	15,695	1,881
38	Guarantees.....	60,000				
39	Aids to construction, etc.....	64,770	64,770	64,771	64,771	64,771
40	Subsidies.....	25,249	25,249	25,249	25,249	25,249
41	<i>Sub-Total (Items 37 to 40).....</i>	<i>152,900</i>	<i>100,244</i>	<i>101,405</i>	<i>105,715</i>	<i>91,901</i>
42	Less written off to Consolidated Fund.....	—26,567	—26,567	—26,567	—26,567	—26,567
43	<i>Sub-Total (Items 41 and 42)....</i>	<i>126,333</i>	<i>73,677</i>	<i>74,838</i>	<i>79,148</i>	<i>65,334</i>
	Other railways:					
44	Aids to construction, etc.....	779	779	779	779	780
45	Subsidies.....	7,760	7,760	7,760	7,760	7,760
46	<i>Sub-Total (Items 44 and 45)....</i>	<i>8,539</i>	<i>8,539</i>	<i>8,539</i>	<i>8,539</i>	<i>8,540</i>
47	Less written off to Consolidated Fund.....	—8,043	—8,043	—8,043	—8,043	—8,043
48	<i>Sub-Total (Items 46 and 47)....</i>	<i>496</i>	<i>496</i>	<i>496</i>	<i>496</i>	<i>497</i>
49	NET TOTAL RAILWAYS.....	2,502,327	2,100,141	2,113,510	2,137,830	2,206,670

(1) Exclusive of net income surpluses in 1941 and 1943.

TABLE 15
Page 4

DOMINION OF CANADA
ASSETS AND CAPITALIZED EXPENDITURE
DETAILS OF CERTAIN ITEMS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	WATERWAYS AND MARINE—					
	Canadian National (West Indies) Steamships Limited:					
50	Advances.....	4,951	6,209	6,224	6,224	6,059
51	Guarantees.....	9,400	9,400	9,400	9,400	9,400
52	<i>Sub-Total (Items 50 and 51)....</i>	<i>14,351</i>	<i>15,609</i>	<i>15,624</i>	<i>15,624</i>	<i>15,459</i>
	Canadian Government Merchant Marine and Government Shipbuilding programme:					
53	Advances.....	10,403	8,098	8,098	8,098	8,098
54	Aid to construction, etc.....	54,752	54,268	54,268	54,259	54,259
55	<i>Sub-Total (Items 53 and 54)....</i>	<i>65,155</i>	<i>62,366</i>	<i>62,366</i>	<i>62,357</i>	<i>62,357</i>
	National Harbours Board:					
56	Advances.....	136,462	148,608	154,552	154,680	155,508
57	Guarantees and other indirect debt....	24,145	23,219	21,021	20,601	20,306
58	Aids to construction, etc.....	13,172	13,172	13,172	13,172	12,824
59	<i>Sub-Total (Items 56 to 58).....</i>	<i>173,779</i>	<i>184,999</i>	<i>188,745</i>	<i>188,453</i>	<i>188,638</i>
	New Westminster Harbour Commission:					
60	Advances.....	275	275	275	275	275
61	Guarantees.....	700	700	700	700	700
62	<i>Sub-Total (Items 60 and 61)....</i>	<i>975</i>	<i>975</i>	<i>975</i>	<i>975</i>	<i>975</i>
	Miscellaneous harbours, river improvement, canals, docks, wharves, etc.:					
63	Aids to construction, etc.....	393,082	408,829	415,954	420,090	423,200
64	TOTAL WATERWAYS AND MARINE.....	647,342	672,778	683,664	687,499	690,629
	AGRICULTURE AND FARM SETTLEMENT—					
	Canadian Farm Loan Board:					
65	Advances.....	8,503	31,628	36,750	36,613	29,113
66	Less written off to Consolidated Fund.....		-30	-55	-76	-88
67	<i>Sub-Total (Items 65 and 66)....</i>	<i>8,503</i>	<i>31,598</i>	<i>36,695</i>	<i>36,537</i>	<i>29,025</i>
	Soldier and general land settlement:					
68	Advances.....	82,549	82,033	80,168	77,509	74,332
69	Less written off to Consolidated Fund.....	-20,816	-23,148	-25,813	-27,095	-27,699
70	<i>Sub-Total (Items 68 and 69)....</i>	<i>61,733</i>	<i>58,885</i>	<i>54,355</i>	<i>50,414</i>	<i>46,633</i>
	Canadian Wheat Board and other grain marketing:					
71	Guarantees.....		652	42,998	116,687	36,847
72	NET TOTAL AGRICULTURE AND FARM SETTLEMENT.....	70,236	91,135	134,048	203,638	112,505
	GENERAL FIXED ASSETS—					
73	Public buildings.....	39,301	39,501	39,623	39,623	39,623
74	Other public works.....	6,722	9,079	9,079	11,322	11,322
75	Military property and stores.....	12,035	12,050	12,057	12,572	12,617
76	Territorial accounts.....	9,896	9,896	9,896	9,896	9,896
77	TOTAL GENERAL FIXED ASSETS.....	67,954	70,526	70,655	73,413	73,458

SECTION IV

PROVINCES

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TABLE 16

PRINCE EDWARD ISLAND
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943 ⁽²⁾
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	Dec. 31 1943
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 22.....	1,166	1,583	1,709	1,894	2,034
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	240	65	515	2,110	.....
3	Advances repaid (net).....	.....	.....	.....	.....	9
4	Sinking funds applied to redemption of debt.....	.....	150	377	.....	.....
5	Miscellaneous (net) ⁽¹⁾	178	417	1,172	.....	656
6	TOTAL FUNDS PROVIDED.....	1,584	2,215	3,773	4,004	2,699
	APPLICATION OF FUNDS					
7	TOTAL EXPENDITURE, Appendix B, item 13.....	1,434	1,927	3,457	1,904	1,968
	OTHER APPLICATIONS—					
8	Net redemptions of debt, less proceeds of issues.....	.....	.....	.....	.....	400
9	Advances, less repayments.....	6	8	22	.....	.....
10	Sinking fund provisions, including sinking fund earnings.....	144	280	294	279	331
11	Miscellaneous (net) ⁽¹⁾	1,821	.....
12	TOTAL FUNDS APPLIED.....	1,584	2,215	3,773	4,004	2,699

⁽¹⁾ Mainly increases and decreases in net current assets.

⁽²⁾ Fiscal year end changed to March 31, 1944; calendar year figures used for comparative purposes.

TABLE 16
APPENDIX A

PRINCE EDWARD ISLAND
REVENUE—SUMMARY BY SOURCES
(Provincial revenues and special funds)
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943 ⁽¹⁾
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	Dec. 31 1943
	TAXES—					
	Corporation:					
1	Income.....					
2	Other.....	125	164	172	120	
3	Income taxes on persons.....	27	34	57	84	22
4	Succession duties.....	31	45	75	43	36
5	Real and personal property.....	137	170	131	122	104
6	Gasoline.....	164	271	316	285	260
7	Tobacco.....					45
8	Amusements.....	5	11	10	19	32
9	Sub-Total (Items 1 to 8).....	489	695	761	673	499
	LICENCES, PERMITS AND FEES—					
10	Motor vehicles.....	95	145	160	156	155
11	Other.....	22	24	23	40	48
12	Sub-Total (Items 10 and 11).....	117	169	183	196	203
13	PUBLIC DOMAIN.....				3	2
14	LIQUOR CONTROL.....	32	43	97	110	220
15	MISCELLANEOUS REVENUES.....	21	19	11	22	11
16	Sub-Total (Items 9, 12, 13 to 15).....	659	926	1,052	1,004	935
	DOMINION OF CANADA—					
17	Dominion-Provincial Tax Suspension Agreement ⁽²⁾				482	670
18	Gasoline tax guarantee.....				26	47
19	Subsidies.....	382	382	382	382	382
20	Interim subsidies and special grants.....	125	275	275		
21	Sub-Total (Items 17 to 20).....	507	657	657	890	1,099
22	TOTAL REVENUE, Current Account.....	1,166	1,583	1,709	1,894	2,034

(1) Fiscal year end changed to March 31, 1944; calendar year figures used for comparative purposes.

(2) Debt option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	1,263	1,821	2,042	2,204	2,400
Add:					
Amounts added to expenditure per contra:					
Hillsboro Bridge—amount deducted from subsidy.....	10	10	10	10	10
Carnegie Endowment Fund grant.....	3	5	5	5	5
Tax collection expenses.....	10				
Prohibition Enforcement Branch revenue.....	6	10	9	5	3
	1,292	1,846	2,066	2,224	2,418
Deduct:					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	77	192	252	228	267
Institutional revenue and sales.....	13	15	16	12	27
Refunds.....	40	44	76	77	75
Liquor act administration.....			13	13	15
Liquor profits over or under (—) remitted.....	—4	12			
	126	263	357	330	384
Total revenue, current account, per item 22.....	1,166	1,583	1,709	1,894	2,034

TABLE 16
APPENDIX B

PRINCE EDWARD ISLAND

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943 ⁽¹⁾
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	Dec. 31 1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	206	182	199	262	253
2	Labour.....		1	1	4	3
3	Relief.....	25	18	50	17	9
4	Old age pensions.....	20	64	75	78	92
5	Other.....	5	5	8	10	13
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>256</i>	<i>270</i>	<i>333</i>	<i>371</i>	<i>370</i>
7	EDUCATION.....	464	366	398	383	416
8	HIGHWAYS, BRIDGES AND FERRIES.....	330	753	2,013	490	489
9	AGRICULTURE.....	46	52	83	65	103
10	PUBLIC DOMAIN.....		42	5	1	1
11	DEBT CHARGES, NET, excluding debt retirement.....	177	221	266	356	382
12	OTHER EXPENDITURES.....	161	223	359	238	207
13	TOTAL EXPENDITURE, Current and Capital Accounts...	1,434	1,927	3,457	1,904	1,968

(1) Fiscal year end changed to March 31, 1944; calendar year figures used for comparative purposes.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	1,392	1,942	2,197	2,195	2,439
Net expenditure on capital account:					
Highways, bridges and ferries.....	51	425	1,700	194	137
Public buildings and public works.....	233	57	143	77	57
Unemployment relief.....			10		
Youth training.....			20	11	11
	1,676	2,424	4,070	2,477	2,644
Add:					
Amounts added to revenue per contra:					
Hillsboro Bridge—Amount deducted from subsidy.....	10	10	10	10	10
Carnegie Endowment Fund grant.....	3	5	5	5	5
Tax collection expenses.....	10				
Prohibition Enforcement Branch expenditure.....	4	9	10	2	5
Amortization of discount—estimated.....	5	10	13	19	19
	1,708	2,458	4,108	2,513	2,683
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision.....	109	208	239	203	250
Sinking fund earnings.....	35	72	55	76	81
Total debt retirement.....	144	280	294	279	331
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	77	192	252	228	267
Institutional revenue and sales.....	13	15	16	12	27
Liquor act administration.....			13	13	15
Refunds.....	40	44	76	77	75
	274	531	651	609	715
Total expenditure, current and capital accounts, per item 13.....	1,434	1,927	3,457	1,904	1,968

TABLE 17

PRINCE EDWARD ISLAND

LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	March 31 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock	3,754	6,104	7,218	10,668	10,518
2	Less sinking funds	-759	-1,446	-1,498	-1,982	-2,594
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>2,995</i>	<i>4,658</i>	<i>5,720</i>	<i>8,686</i>	<i>7,924</i>
	Treasury Bills, held by:					
4	Dominion of Canada					
5	Banks and other investors					
6	<i>Sub-Total (Items 4 and 5).....</i>					
7	Temporary loans	546	743	2,007	323	476
8	<i>Sub-Total (Items 3 and 7).....</i>	<i>3,541</i>	<i>5,401</i>	<i>7,727</i>	<i>9,009</i>	<i>8,400</i>
9	Savings deposits					
10	Superannuation funds					
11	Other deposits	371	388	1,081	457	723
12	Accrued interest					
13	Accounts payable and other liabilities	33	29	26	23	
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>404</i>	<i>417</i>	<i>1,107</i>	<i>480</i>	<i>723</i>
15	TOTAL, DIRECT DEBT.....	3,945	5,818	8,834	9,489	9,123
	INDIRECT DEBT—					
16	Bonds, debentures and stock				50	50
17	Less sinking funds					
18	<i>Sub-Total.....</i>				<i>50</i>	<i>50</i>
19	Guaranteed bank loans		104	104	137	122
20	Municipal Improvement Assistance loans					6
21	Other indirect debt				32	31
22	TOTAL INDIRECT DEBT.....		104	104	219	209
23	TOTAL OUTSTANDING DEBT, direct and indirect.....	3,945	5,922	8,938	9,708	9,332

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts—					
Net funded debt	2,995	4,658	5,720	8,686	7,924
Unfunded debt	917	1,131	3,088	780	1,199
Housing account	33	29	26	23	
Total, per item 15	3,945	5,818	8,834	9,489	9,123

TABLE 18

PRINCE EDWARD ISLAND
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	March 31 1944
1	CASH.....					
2	INVESTMENTS.....					
3	DEBENTURE DISCOUNT UNAMORTIZED.....	67	112	136	207	210
4	MISCELLANEOUS RECEIVABLES AND INVENTORIES (1)—					
5	Direct.....	109	154	254	245	234
5	Indirect.....		4	4	20	26
6	Sub-Total (Items 4 and 5).....	109	158	258	265	260
7	GOVERNMENT UTILITIES, excluding transportation.....					
8	TRANSPORTATION—Roads, bridges and ferries (2).....	1,434	2,881	5,436	6,082	6,344
9	AGRICULTURE AND FARM SETTLEMENT—Advances and					
10	accounts receivable (1)—					
9	Direct.....	3	8	8	8	8
10	Indirect.....		100	100	117	102
11	Sub-Total (Items 9 and 10).....	3	108	108	125	110
12	PUBLIC BUILDINGS AND PUBLIC WORKS (2)—					
13	Direct.....	1,806	2,125	2,471	2,566	2,661
13	Indirect (3).....				82	81
14	Sub-Total (Items 12 and 13).....	1,806	2,125	2,471	2,648	2,742
15	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less					
15	sinking fund reserves and capital surplus.....	526	538	529	381	—334
16	TOTAL, represented by outstanding debt.....	3,945	5,922	8,938	9,708	9,332
SUMMARY						
17	Direct Debt.....	3,945	5,818	8,834	9,489	9,123
18	Indirect Debt.....		104	104	219	209
19	TOTAL, per item 16.....	3,945	5,922	8,938	9,708	9,332

(1) Due from:

Dominion of Canada.....

Provinces.....

Municipalities.....

Other.....

Total (Items 4, 5, 9 and 10).....

	1933	1937	1939	1941	1943
	33	29	26	23	22
	79	237	340	449	429
	112	266	366	472	451

(2) Accumulated capital expenditure.

(3) Provincial Sanatorium guaranteed mortgage and bonds.

TABLE 19

NOVA SCOTIA
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
SOURCE OF FUNDS						
1	TOTAL REVENUE, Appendix A, item 23.....	6,655	10,489	11,737	14,644	16,763
OTHER SOURCES—						
2	New borrowings, less redemptions.....	6,061	8,048	2,138	2,970	13
3	Advances repaid (net).....			452		
4	Sinking funds applied to redemption of debt.....	111	5	5	5	162
5	Sale of investments.....					
6	Miscellaneous (net) ⁽¹⁾	568	1,281	1,703		
7	TOTAL FUNDS PROVIDED.....	13,395	19,823	16,035	17,619	16,938
APPLICATION OF FUNDS						
8	TOTAL EXPENDITURE, Appendix B, item 13.....	11,077	19,241	15,253	13,207	12,838
OTHER APPLICATIONS—						
9	Redemption of debt, less proceeds of issues.....					
10	Superannuation funds and other deposits (net).....				135	
11	Advances, less repayments.....	1,698	29		2	38
12	Sinking fund provisions, including sinking fund earnings.....	620	553	776	970	1,044
13	Purchase of investments.....			6	12	2,153
14	Miscellaneous (net) ⁽¹⁾				3,293	865
15	TOTAL FUNDS APPLIED.....	13,395	19,823	16,035	17,619	16,938

⁽¹⁾ Mainly increases and decreases in net current assets.

TABLE 19
APPENDIX A

NOVA SCOTIA
REVENUE—SUMMARY BY SOURCES
 (Provincial revenues and special funds)
 (Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
	TAXES—					
	Corporation:					
1	Income.....				382	
2	Other.....	800	1,015	1,169	1,161	55
3	Income taxes on persons.....					
4	Succession duties.....	263	606	557	410	662
5	Real and personal property.....	85	82	83	82	82
6	Gasoline.....	948	2,007	2,608	3,032	2,163
7	Amusements.....	112	148	153	245	346
8	Other.....					19
9	<i>Sub-Total (Items 1 to 8).....</i>	<i>2,208</i>	<i>3,858</i>	<i>4,570</i>	<i>5,312</i>	<i>3,327</i>
	LICENCES, PERMITS AND FEES—					
10	Motor vehicles.....	1,027	1,413	1,513	1,789	1,685
11	Other.....	388	430	443	437	389
12	<i>Sub-Total (Items 10 and 11).....</i>	<i>1,415</i>	<i>1,843</i>	<i>1,956</i>	<i>2,226</i>	<i>2,074</i>
13	PUBLIC DOMAIN.....	498	843	845	928	840
14	LIQUOR CONTROL.....	505	1,443	1,848	3,667	5,740
15	MISCELLANEOUS REVENUES.....	76	105	113	141	126
16	<i>Sub-Total (Items 9, 12, 13 to 15).....</i>	<i>4,702</i>	<i>8,092</i>	<i>9,332</i>	<i>12,274</i>	<i>12,107</i>
	DOMINION OF CANADA—					
17	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾				1,300	2,758
18	Gasoline tax guarantee.....					706
19	Subsidies.....	649	653	653	653	705
20	Interim subsidies and special grants.....	875	1,300	1,300		
21	<i>Sub-Total (Items 17 to 20).....</i>	<i>1,524</i>	<i>1,953</i>	<i>1,953</i>	<i>1,953</i>	<i>4,169</i>
22	MUNICIPALITIES—Provincial Highway Tax.....	429	444	452	417	487
23	TOTAL REVENUE, Current Account.....	6,655	10,489	11,737	14,644	16,763

⁽¹⁾ Debt option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	7,227	11,096	12,297	15,072	17,567
<i>Add:</i>					
Police costs paid by Liquor Commission, per contra.....	191	160	154	146	133
Fees received by public officials.....	95	101	98	82	82
Public Utilities Commission revenue.....	25	21	22	12	20
Liquor profits transferred to reserve.....				200	
	7,538	11,378	12,571	15,512	17,802
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	52	11	9	8	5
Interest revenue.....	189	224	227	232	111
Institutional revenue and sales.....	568	601	554	590	727
King's Printer and School Book Bureau revenue.....	73	53	44	38	43
Municipalities re Dominion-Provincial Tax Agreement.....					153
Refunds.....	1				
	883	889	834	868	1,039
Total revenue, current account, per item 23.....	6,655	10,489	11,737	14,644	16,763

TABLE 19
APPENDIX B

NOVA SCOTIA

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	560	563	815	846	878
2	Labour.....	22	30	28	37	25
3	Relief.....	681	453	712	62	.....
4	Old age pensions.....	.....	663	704	719	804
5	Other.....	469	618	661	626	780
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>1,732</i>	<i>2,327</i>	<i>2,920</i>	<i>2,290</i>	<i>2,487</i>
7	EDUCATION.....	1,137	1,332	1,480	1,563	1,888
8	HIGHWAYS, BRIDGES AND FERRIES.....	4,384	11,086	5,763	3,389	3,213
9	AGRICULTURE.....	329	267	315	352	410
10	PUBLIC DOMAIN.....	265	252	393	783	366
11	DEBT CHARGES, NET, excluding debt retirement.....	2,170	2,615	3,055	3,307	3,102
12	OTHER EXPENDITURES.....	1,060	1,362	1,327	1,523	1,372
13	TOTAL EXPENDITURE, Current and Capital Accounts...	11,077	19,241	15,253	13,207	12,838

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	8,846	11,033	12,491	14,178	14,652
Net expenditure on capital account:					
Highways, bridges and ferries.....	2,580	9,076	3,524	8	.....
Public buildings and public works.....	162	214	407	608	24
Unemployment relief.....	681	.....	137	.....	.....
Other.....	.....	78	30	.....	.....
	12,269	20,401	16,589	14,794	14,676
Add:					
Police costs paid by Liquor Commission, per contra.....	191	160	154	146	133
Fees received by public officials.....	95	101	98	82	82
Public Utilities Commission expenditure.....	25	21	22	23	30
	12,580	20,683	16,863	15,045	14,921
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision.....	404	284	459	599	606
Sinking fund earnings.....	216	269	317	371	438
Total debt retirement.....	620	553	776	970	1,044
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	52	11	9	8	5
Interest revenue.....	189	224	227	232	111
Institutional revenue and sales.....	568	601	554	590	727
King's Printer and School Books Bureau revenue.....	73	53	44	38	43
Municipalities re Dominion-Provincial Tax Agreement.....	.....	.....	.....	.....	153
Refunds.....	1	.....	.....	.....	.....
	1,503	1,442	1,610	1,838	2,083
Total expenditure, current and capital accounts, per item 13.....	11,077	19,241	15,253	13,207	12,838

TABLE 20

NOVA SCOTIA

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
	DIRECT DEBT—					
1	Bonds, debentures and stock	66,440	92,969	101,734	108,187	100,921
2	Less sinking funds	-5,566	-7,614	-9,641	-11,737	-13,767
3	<i>Sub-Total (Item 1, less item 2)</i>	<i>60,874</i>	<i>85,355</i>	<i>92,093</i>	<i>96,450</i>	<i>87,154</i>
	Treasury bills, held by:					
4	Dominion of Canada					
5	Banks and other investors	1,500	2,250	3,184		
6	<i>Sub-Total (Items 4 and 5)</i>	<i>1,500</i>	<i>2,250</i>	<i>3,184</i>		
7	Temporary loans	2,153	2,013	1,124	318	179
8	<i>Sub-Total (Items 3, 6 and 7)</i>	<i>64,527</i>	<i>89,618</i>	<i>96,401</i>	<i>96,768</i>	<i>87,333</i>
9	Savings deposits					
10	Superannuation funds				54 ⁽¹⁾	
11	Other deposits	5	4	3	3	3
12	Accrued interest	830	649	731	768	708
13	Accounts payable and other liabilities	1,245	2,357	1,819	1,383	995
14	<i>Sub-Total (Items 9 to 13)</i>	<i>2,080</i>	<i>3,010</i>	<i>2,553</i>	<i>2,208</i>	<i>1,706</i>
15	TOTAL, DIRECT DEBT	66,607	92,628	98,954	98,976	89,039
	INDIRECT DEBT—					
16	Bonds, debentures and stock	250	479	1,468	1,206	1,791
17	Less sinking funds	-16	-25	-37	-93	
18	<i>Sub-Total (Item 16, less item 17)</i>	<i>234</i>	<i>454</i>	<i>1,431</i>	<i>1,113</i>	<i>1,791</i>
19	Guaranteed bank loans	626	18	869	1,267	361
20	Municipal Improvement Assistance loans			75	621	595
21	Other indirect debt		5	8	3	11
22	TOTAL, INDIRECT DEBT	860	477	2,383	3,004	2,758
23	TOTAL OUTSTANDING DEBT, direct and indirect	67,467	93,105	101,337	101,980	91,797

⁽¹⁾ In this year \$266,000 offset by cash held in trust.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts	75,540	104,685	113,895	117,031	109,877
Less:					
Deferred revenue	-836	-366	-377	-435	-280
Trust funds	-338	-664	-838	-901	-630
Reserves	-2,193	-3,413	-4,685	-4,982	-5,861
Sinking funds	-5,566	-7,614	-9,641	-11,737	-13,767
Total, per item 15	66,607	92,628	98,954	98,976	89,039

TABLE 21

NOVA SCOTIA
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
1	CASH.....	85	157	201	822	3,288
2	INVESTMENTS.....	14	.....	18	30	2,018
3	DEBENTURE DISCOUNT UNAMORTIZED.....	891	1,284	1,320	1,322	1,019
	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Taxes, licences, etc.....	760	1,178	1,561	1,446	1,246
5	Liquor Commission.....	490	459	485	433	382
6	Canadian National Railways <i>re</i> Halifax and South-western Railway.....	4,447	4,447	4,447	4,447	.....
	Other (¹):					
7	Direct.....	2,527	2,694	2,139	3,000	1,734
8	Indirect.....	307	227	314	808	818
9	<i>Sub-Total (Items 4 to 8).....</i>	<i>8,531</i>	<i>9,005</i>	<i>8,946</i>	<i>10,134</i>	<i>4,180</i>
	GOVERNMENT UTILITIES, excluding transportation—					
	Nova Scotia Power Commission:					
10	Direct.....	12,801	12,716	11,757	11,492	11,301
11	Indirect.....	353	.....	1,819	1,896	1,640
12	<i>Sub-Total (Items 10 and 11).....</i>	<i>13,154</i>	<i>12,716</i>	<i>13,576</i>	<i>13,388</i>	<i>12,941</i>
13	TRANSPORTATION—Roads, bridges and ferries(²).....	32,162	54,235	61,971	63,742	63,740
	AGRICULTURE AND FARM SETTLEMENT—					
14	Nova Scotia Land Settlement Board.....	494	707	626	550	421
	Other (¹):					
15	Direct.....	11	1	1	1	35
16	Indirect.....	200	250	250	300	300
17	<i>Sub-Total (Items 14 to 16).....</i>	<i>705</i>	<i>958</i>	<i>877</i>	<i>851</i>	<i>756</i>
18	PUBLIC BUILDINGS AND PUBLIC WORKS(²).....	8,635	10,064	10,897	11,993	12,029
19	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	3,290	4,686	3,531	—302	—8,174
20	TOTAL, represented by outstanding debt.....	67,467	93,105	101,337	101,980	91,797
	SUMMARY					
21	Direct Debt.....	66,607	92,628	98,954	98,976	89,039
22	Indirect Debt.....	860	477	2,383	3,004	2,758
23	TOTAL, per item 20.....	67,467	93,105	101,337	101,980	91,797

(¹) Due from:

Dominion of Canada.....	624	771	572	1,712	859
Provinces.....	1,846	1,798	1,483	1,552	1,191
Municipalities.....	575	603	649	845	837
Other.....					
Total (Items 7, 8, 15 and 16).....	3,045	3,172	2,704	4,109	2,887

(²) Accumulated capital expenditure.

TABLE 22

NEW BRUNSWICK

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 23.....	4,964	7,656	8,198	11,263	12,337
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	2,833	7,829	9,020	1,563	.....
3	Superannuation funds and other deposits (net).....	2	4	1	.....	.....
4	Debt retired through sinking funds and current account.....	500	172	570	131	679
5	Advances repaid (net).....	80	24	.....	81	101
6	Miscellaneous (net) ⁽¹⁾	2,695	180	.....	.....
7	TOTAL FUNDS PROVIDED.....	8,379	18,380	17,969	13,038	13,117
	APPLICATION OF FUNDS					
8	TOTAL EXPENDITURE, Appendix B, item 13.....	6,528	17,216	16,287	10,220	10,257
	OTHER APPLICATIONS—					
9	Net redemptions of debt, less proceeds of issues.....	.....	.....	.....	.....	1,627
10	Superannuation funds and other deposits (net).....	.....	.....	.....	8	1
	Advances, less repayments (net):					
11	New Brunswick Electric Power Commission.....	200	500	760	200	.....
12	Other.....	.....	.....	70	.....	.....
13	Sinking fund provisions, including sinking fund earnings.....	459	664	852	973	1,171
14	Miscellaneous (net) ⁽¹⁾	1,192	.....	.....	1,637	61
15	TOTAL FUNDS APPLIED.....	8,379	18,380	17,969	13,038	13,117

⁽¹⁾ Mainly increases or decreases in net current assets.

TABLE 22
APPENDIX A

NEW BRUNSWICK **REVENUE—SUMMARY BY SOURCES**

(Provincial revenues and special funds)

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
	TAXES—					
	Corporation:					
1	Income.....			40	250	
2	Other.....	469	468	827	904	
3	Income taxes on persons.....					
4	Succession duties.....	259	398	177	384	600
5	Real and personal property.....	98	113	108	109	125
6	Tobacco.....				264	405
7	Gasoline.....	802	1,468	1,913	2,026	1,556
8	Amusements.....	60	89	87	109	167
9	Other.....	9	9	8	9	10
10	<i>Sub-Total (Items 1 to 9).....</i>	<i>1,697</i>	<i>2,545</i>	<i>3,160</i>	<i>4,055</i>	<i>2,863</i>
	LICENCES, PERMITS AND FEES—					
11	Motor vehicles.....	761	1,063	1,159	1,499	1,271
12	Other.....	155	184	150	177	165
13	<i>Sub-Total (Items 11 and 12).....</i>	<i>916</i>	<i>1,247</i>	<i>1,309</i>	<i>1,676</i>	<i>1,436</i>
14	PUBLIC DOMAIN.....	459	1,121	810	1,304	1,380
15	LIQUOR CONTROL.....	545	1,105	1,276	2,220	3,055
16	MISCELLANEOUS REVENUES.....	50	45	50	56	66
17	<i>Sub-Total (Items 10, 13, 14 to 16).....</i>	<i>3,667</i>	<i>6,063</i>	<i>6,605</i>	<i>9,311</i>	<i>8,800</i>
	DOMINION OF CANADA—					
18	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾				1,200	2,266
19	Gasoline tax guarantee.....				46	539
20	Subsidies.....	697	693	693	706	732
21	Interim subsidies and special grants.....	600	900	900		
22	<i>Sub-Total (Items 18 to 21).....</i>	<i>1,297</i>	<i>1,593</i>	<i>1,593</i>	<i>1,952</i>	<i>3,537</i>
23	TOTAL REVENUE, Current Account.....	4,964	7,656	8,198	11,263	12,337

⁽¹⁾ Debt option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	5,176	7,869	8,475	10,948	12,231
<i>Add:</i>					
Amounts added to expenditure per contra:					
Municipal road tax.....			49	50	65
Miscellaneous fees and rentals.....	6	9	12	16	26
Interest on debt allowance.....		26	26	26	26
Special funds—Tuberculosis Fund, Fire Prevention Fund, etc.....	80	92	34	304	469
Adjustment of 1941 revenue credited to surplus account in 1942.....				363	
	5,262	7,996	8,596	11,707	12,817
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	1	1	1	5	26
Interest revenue.....	18	3	3	2	22
Institutional revenue and sales.....	251	305	354	385	418
King's Printer and School Books Bureau.....	28	31	40	47	
Refunds.....				5	14
	298	340	398	444	480
Total revenue, current account, per item 23.....	4,964	7,656	8,198	11,263	12,337

TABLE 22
APPENDIX B

NEW BRUNSWICK

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
	PUBLIC WELFARE—					
1	Health and hospital care	415	396	419	516	911
2	Labour	4	14	13	15	6
3	Relief	421	365	787	12	.....
4	Old age pensions . . . . .	.....	502	569	574	606
5	Other	1	2	35	44	49
6	<i>Sub-Total (Items 1 to 5)</i>	<i>841</i>	<i>1,279</i>	<i>1,823</i>	<i>1,161</i>	<i>1,572</i>
7	EDUCATION	596	827	1,018	907	1,036
8	HIGHWAYS, BRIDGES AND FERRIES	1,379	10,995	8,385	2,576	2,542
9	AGRICULTURE	116	227	258	303	391
10	PUBLIC DOMAIN	307	428	449	434	528
11	DEBT CHARGES, NET, excluding debt retirement	2,780	2,810	3,570	4,002	3,591
12	OTHER EXPENDITURES	509	650	784	837	597
13	TOTAL EXPENDITURE, Current and Capital Accounts	6,528	17,216	16,287	10,220	10,257

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account	5,606	7,840	9,350	10,047	10,488
Net expenditure on capital account:					
Highways, bridges and ferries	617	9,756	7,006	845	789
Public buildings and public works	156	55	97	25	32
Unemployment relief	412	305	787	—2	.....
Foreign exchange	218	.....	.....	220	.....
Other	50	54	166	100	.....
	7,059	18,070	17,406	11,235	11,309
Add:					
Amounts added to revenue per contra:					
Municipal road tax . . . . .	.....	.....	49	50	65
Miscellaneous fees and rentals	6	9	12	16	26
Interest on debt allowance . . . . .	.....	26	26	26	26
Special funds—Tuberculosis Fund, Fire Prevention Fund, etc.	93	108	37	303	468
Amortization of discount adjustment	7	7	7	7	.....
Power commission deficit	120	.....	.....	.....	.....
	7,285	18,220	17,537	11,637	11,894
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision and serial redemption	212	373	495	594	661
Sinking fund earnings	247	291	357	379	510
Total debt retirement	459	664	852	973	1,171
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid	1	1	1	5	26
Interest revenue	18	3	3	2	22
Institutional revenue and sales	251	305	354	385	418
King's Printer and School Books Bureau	28	31	40	47	.....
Refunds . . . . .	.....	.....	.....	5	.....
	757	1,004	1,250	1,417	1,637
Total expenditure, current and capital account, per item 13	6,528	17,216	16,287	10,220	10,257

TABLE 23

NEW BRUNSWICK

LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	63,749	77,978	104,932	104,682	105,033
2	Less sinking funds.....	-6,731	-9,504	-10,776	-12,008	-14,044
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>57,018</i>	<i>68,474</i>	<i>94,156</i>	<i>92,674</i>	<i>90,989</i>
	Treasury bills, held by:					
4	Dominion of Canada.....					
5	Banks and other investors.....	800	5,865		2,445	
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>800</i>	<i>5,865</i>		<i>2,445</i>	
7	Temporary loans.....		4,214	2,201	394	128
8	<i>Sub-Total (Items 3, 6 and 7).....</i>	<i>57,818</i>	<i>78,553</i>	<i>96,357</i>	<i>95,513</i>	<i>91,117</i>
9	Savings deposits.....					
10	Superannuation funds.....					
11	Other deposits.....	94	124	100	88	145
12	Accrued interest.....	762	969	1,220	1,156	1,121
13	Accounts payable and other liabilities.....	1,194	692	239	364	1,142
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>2,050</i>	<i>1,785</i>	<i>1,559</i>	<i>1,608</i>	<i>2,408</i>
15	TOTAL, DIRECT DEBT.....	59,868	80,338	97,916	97,121	93,525
	INDIRECT DEBT—					
16	Bonds, debentures and stocks.....	1,462	1,447	1,461	1,460	1,148
17	Less sinking funds.....	(1)	(2) -65	(2) -71	(2) -78	-154
18	<i>Sub-Total (Item 16, less item 17).....</i>	<i>1,462</i>	<i>1,382</i>	<i>1,390</i>	<i>1,382</i>	<i>994</i>
19	Guaranteed bank loans.....	189	502	768	1,018	624
20	Municipal Improvement Assistance loans.....			269	449	415
21	Other indirect debt.....			2		
22	TOTAL, INDIRECT DEBT.....	1,651	1,884	2,429	2,849	2,033
23	TOTAL OUTSTANDING DEBT, direct and indirect.....	61,519	82,222	100,345	99,970	95,558

(1) Information not available

(2) Town of Campbellton only

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts.....	59,917	78,607	96,135	95,507	91,970
Add:					
Amount payable by Canadian National Railways.....	1,814	1,364	1,364	1,198	1,198
Dominion of Canada Debt Allowance deducted from sinking funds.....		529	529	529	529
	61,731	80,500	98,028	97,234	93,697
Less:					
Sinking fund investments.....	-972				
Deferred revenue.....	-163	-112	-112	-113	-119
Power Commission elimination.....	-728				
Due to revenue account.....		-60			
Government House Trust Fund.....					-53
Total, per item 15.....	59,868	80,338	97,916	97,121	93,525

TABLE 24

NEW BRUNSWICK
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
1	CASH.....	228	.....	29	.....	499
2	INVESTMENTS.....					192
3	DEBENTURE DISCOUNT UNAMORTIZED.....	75	319	272	274	269
	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Taxes, licences, etc.....	496	352	437	526	438
5	Liquor Commission.....	545	605	726	1,070	1,255
6	Canadian National Railways <i>re</i> St. John and Quebec Railway.....	1,814	1,364	1,364	1,198	1,198
	Other ⁽¹⁾ :					
7	Direct.....	1,437	1,549	922	1,407	742
8	Indirect.....	1,407	1,484	1,929	2,098	1,882
9	<i>Sub-Total (Items 4 to 8).....</i>	<i>5,699</i>	<i>5,354</i>	<i>5,378</i>	<i>6,299</i>	<i>5,515</i>
	GOVERNMENT UTILITIES, excluding transportation—					
	New Brunswick Electric Power Commission:					
10	Direct.....	6,009	7,190	7,499	7,167	7,219
11	Indirect.....		340	373	595	.....
12	<i>Sub-Total (Items 10 and 11).....</i>	<i>6,009</i>	<i>7,530</i>	<i>7,872</i>	<i>7,762</i>	<i>7,219</i>
13	TRANSPORTATION—Roads, bridges and ferries ⁽²⁾	39,737	58,609	73,947	74,394	73,891
	AGRICULTURE AND FARM SETTLEMENT—					
14	New Brunswick Farm Settlement Board.....	370	220	297	214	68
15	British Family Settlement Scheme.....	864	338	321	319	.....
	Other ⁽¹⁾ :					
16	Direct.....	30	115	113	113	112
17	Indirect.....	144	60	127	156	151
18	<i>Sub-Total (Items 14 to 17).....</i>	<i>1,408</i>	<i>733</i>	<i>858</i>	<i>802</i>	<i>331</i>
19	PUBLIC BUILDINGS AND PUBLIC WORKS ⁽²⁾	2,998	3,191	3,417	3,380	3,251
20	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	5,365	6,486	8,572	7,059	4,391
21	TOTAL, represented by outstanding debt.....	61,519	82,222	100,345	99,970	95,558
	SUMMARY					
22	Direct Debt.....	59,868	80,338	97,916	97,121	93,525
23	Indirect Debt.....	1,651	1,884	2,429	2,849	2,033
24	TOTAL, per Item 21.....	61,519	82,222	100,345	99,970	95,558

(1) Due from:

	1933	1937	1939	1941	1943
Dominion of Canada.....	217	627	799	1,184	601
Provinces.....			2	2	3
Municipalities.....	961	1,126	917	1,249	842
Other.....	1,840	1,455	1,373	1,339	1,441
Total (Items 7, 8, 16 and 17).....	3,018	3,208	3,091	3,774	2,887

(2) Accumulated capital expenditure.

TABLE 25

QUEBEC

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 23.....	31,100	57,284	59,813	94,516	97,513
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	16,365	48,203	62,180	4,615	383
3	Superannuation funds and other deposits (net).....	459	.....	746	.....	989
4	Advances repaid (net).....	.....	.....	.....	61	.....
5	Sinking funds applied to redemption of debt.....	.....	500	2,908	475	1,225
6	Miscellaneous (net) ⁽¹⁾	3,455	.....	1,791	3,760	.....
7	TOTAL FUNDS PROVIDED.....	51,379	105,987	127,438	103,427	100,110
	APPLICATION OF FUNDS					
8	TOTAL EXPENDITURE, Appendix B, item 13.....	49,564	88,413	107,857	87,506	90,783
	OTHER APPLICATIONS—					
9	Superannuation funds and other deposits (net).....	.....	751	.....	3,686	.....
	Advances, less repayments (net):					
10	Quebec Farm Credit Bureau.....	.....	8,915	15,200	7,300	1,300
11	Other.....	.....	771	.....	.....	490
12	Sinking fund provisions, including sinking fund earnings.....	1,815	3,830	4,381	4,935	5,333
13	Miscellaneous (net) ⁽¹⁾	3,307	.....	.....	2,204
14	TOTAL FUNDS APPLIED.....	51,379	105,987	127,438	103,427	100,110

⁽¹⁾ Mainly consists of increases or decreases of net current assets.

QUEBEC
REVENUE—SUMMARY BY SOURCES
(Provincial revenues and special funds)
(Thousands of Dollars)

TABLE 25
APPENDIX A

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
	TAXES—					
	Corporation:					
1	Income.....	886	3,511	3,000	8,990	111
2	Other.....	3,094	5,028	3,648	7,285	90
3	Income taxes on persons.....				1,897	269
4	Succession duties.....	2,755	11,992	12,506	12,202	6,625
5	Real and personal property.....					
6	Gasoline.....	4,822	7,347	10,784	12,142	9,965
7	Tobacco.....				3,023	4,030
8	Sales.....				12,000	13,292
9	Amusements.....	816	932	975	1,011	1,408
10	Other.....	1,245	1,153	1,251	1,447	2,072
11	<i>Sub-Total (Items 1 to 10).....</i>	<i>13,618</i>	<i>29,963</i>	<i>32,164</i>	<i>59,997</i>	<i>37,862</i>
	LICENCES, PERMITS AND FEES—					
12	Motor vehicles.....	5,207	7,184	7,152	7,301	7,122
13	Other.....	2,303	2,346	2,401	2,858	2,628
14	<i>Sub-Total (Items 12 and 13).....</i>	<i>7,510</i>	<i>9,530</i>	<i>9,553</i>	<i>10,159</i>	<i>9,750</i>
15	PUBLIC DOMAIN.....	3,283	7,694	6,320	10,500	10,144
16	LIQUOR CONTROL.....	3,791	6,989	8,239	10,303	15,095
17	MISCELLANEOUS REVENUES.....	366	575	1,003	756	1,680
18	<i>Sub-Total (Items 11, 14, 15 to 17).....</i>	<i>28,568</i>	<i>54,751</i>	<i>57,279</i>	<i>91,715</i>	<i>74,531</i>
	DOMINION OF CANADA—					
	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾ :					
19	Income and corporation taxes suspended.....					18,311
20	Gasoline tax guarantee.....					1,863
21	Subsidies.....	2,532	2,533	2,534	2,801	2,808
22	<i>Sub-Total (Items 19 to 21).....</i>	<i>2,532</i>	<i>2,533</i>	<i>2,534</i>	<i>2,801</i>	<i>22,982</i>
23	TOTAL REVENUE, Current Account.....	31,100	57,284	59,813	94,516	97,513

⁽¹⁾ Tax option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	28,282	53,344	55,649	91,998	93,037
<i>Add:</i>					
Amounts added to expenditure per contra:					
Unemployment tax.....	316	757	619	829	1,060
Officers of Justice Fee Fund.....	718	515	578	683	576
Other fees, licences, etc.....	361	390	442	318	320
Special funds:					
Marriage licence fees, law stamps, Educational Fund, etc.....	167	122	130	269	410
Public Charities Fund revenues.....	2,453	2,699	2,941	3,318	4,222
	32,297	57,827	60,359	97,415	99,625
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	48	49	49	47	72
Interest revenue.....	942	160	149	1,324	1,621
Institutional revenue, sales and bridge tolls.....	202	314	298	1,377	
Refunds.....	5	20	50	90	419
Repayment of advances.....				61	
	1,197	543	546	2,899	2,112
Total revenue, current account, per item 23.....	31,100	57,284	59,813	94,516	97,513

TABLE 25
APPENDIX B

QUEBEC **EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED**

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
	PUBLIC WELFARE—					
1	Health and hospital care.....	5,963	6,952	8,137	9,098	10,261
2	Labour.....	437	727	935	830	807
3	Relief.....	6,131	13,588	16,231	1,121	23
4	Old age pensions.....		2,833	2,899	2,567	3,182
5	Other.....	7	61	2,564	2,537	3,592
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>12,538</i>	<i>24,161</i>	<i>30,766</i>	<i>16,153</i>	<i>17,865</i>
7	EDUCATION.....	4,475	6,797	7,968	11,472	15,307
8	HIGHWAYS, BRIDGES AND FERRIES.....	12,854	22,805	28,666	18,828	18,748
9	AGRICULTURE ⁽¹⁾.....	4,168	4,015	3,927	5,624	5,481
10	PUBLIC DOMAIN.....	3,005	13,171	13,657	9,705	7,789
11	DEBT CHARGES, NET, excluding debt retirement.....	4,995	6,876	10,327	11,996	12,180
12	OTHER EXPENDITURES.....	7,529	10,588	12,546	13,728	13,413
13	TOTAL EXPENDITURE, Current and Capital Accounts...	49,564	88,413	107,857	87,506	90,783

⁽¹⁾ Includes subsidy on cheese 1941, 732; 1943, 719.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	33,877	50,336	62,936	72,153	82,560
Net expenditure on capital account:					
Highways, bridges and ferries.....	6,577	15,437	21,219	12,666	8,197
Public buildings and public works.....	158	6,725	7,439	4,831	1,077
Unemployment relief.....	6,131	13,573	16,231	516	5
Youth aid.....		255	369		
	46,743	86,326	108,194	90,166	91,839
Add:					
Amounts added to revenue per contra:					
Unemployment tax.....	316	757	619	829	1,060
Officers of Justice Fee Fund.....	718	515	578	683	576
Other fees, licences, etc.....	361	390	442	318	320
Special funds:					
Marriage licence fees, law stamps, Educational Fund, etc.....	17	—48	10	—55	211
Public Charities Fund expenditure.....	4,237	4,846	2,941	3,318	4,222
Items charged to surplus account.....	184				
	52,576	92,786	112,784	95,279	98,228
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision.....	1,302	3,155	3,410	3,723	3,811
Sinking fund earnings.....	513	675	971	1,212	1,522
	1,815	3,830	4,381	4,935	5,333
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	48	49	49	47	72
Interest revenue.....	942	160	149	1,324	1,621
Institutional revenue, sales and bridge tolls.....	202	314	298	1,377	419
Refunds.....	5	20	50	90	
	3,012	4,373	4,927	7,773	7,445
Total expenditure, current and capital accounts, per item 13.....	49,564	88,413	107,857	87,506	90,783

TABLE 26

QUEBEC

LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	126,518	257,576	383,846	388,816	386,781
2	Less sinking funds.....	-15,118	-25,351	-32,026	-42,258	-58,489
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>111,400</i>	<i>232,225</i>	<i>351,820</i>	<i>346,558</i>	<i>328,292</i>
	Treasury bills, held by:					
4	Dominion of Canada.....					
5	Banks and other investors.....	13,500	9,500		25,550	33,250
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>13,500</i>	<i>9,500</i>		<i>25,550</i>	<i>33,250</i>
7	Temporary loans.....	1,832				
8	<i>Sub-Total (Items 3, 6 and 7).....</i>	<i>126,732</i>	<i>241,725</i>	<i>351,820</i>	<i>372,108</i>	<i>361,542</i>
9	Savings deposits.....					
10	Superannuation funds.....					
11	Other deposits.....	2,509	4,961	9,116	5,485	7,479
12	Accrued interest.....	889	1,482	2,499	2,993	3,083
13	Accounts payable and other liabilities.....	10,587	4,639	10,117	4,633	6,462
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>13,985</i>	<i>11,082</i>	<i>21,732</i>	<i>13,111</i>	<i>17,024</i>
15	TOTAL, DIRECT DEBT.....	140,717	252,807	373,552	385,219	378,566
	INDIRECT DEBT—					
16	Bonds, debentures and stock.....	7,350	15,976	13,757	13,099	5,656
17	Less sinking funds.....	-43	-169	-165	-417	-115
18	<i>Sub-Total (Item 16, less item 17).....</i>	<i>7,307</i>	<i>15,807</i>	<i>13,592</i>	<i>12,682</i>	<i>5,541</i>
19	Guaranteed bank loans.....	5,706	1,177	555	2,663	3,326
20	Municipal Improvement Assistance loans.....				2,486	1,370
21	Commitments to hospitals and institutions ⁽¹⁾	16,733	15,786	16,926	15,183	11,484
22	Other indirect debt.....	-49,291	-49,291	604	614	466
23	TOTAL, INDIRECT DEBT.....	29,746	32,770	31,677	33,628	22,187
24	TOTAL OUTSTANDING DEBT, direct and indirect.....	170,463	285,577	405,229	418,847	400,753
	<i>Not included in the above:</i>					
25	<i>Common school fund reserve.....</i>	<i>1,219</i>	<i>1,220</i>	<i>1,220</i>	<i>1,220</i>	<i>1,253</i>

⁽¹⁾ Contractual commitments in respect of certain bond issues of various hospitals and charitable institutions.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts.....	237,445	316,270	439,529	456,952	382,180
Less:					
Deferred revenue.....	-8,157	-3,864	-6,164	-4,468	-4,086
Trust accounts.....	-6,048	-10,308	-11,632	-13,268	
Capitalized subsidies.....	-49,291	-49,291	-49,291	-54,636	
Surplus and sinking fund reserves.....	-24,114				
Sinking funds.....	-16,118				
	140,717	252,807	373,552	384,580	378,094
Add deferred instalments.....				639	472
Total direct debt per item 15.....	140,717	252,807	373,552	385,219	378,566

QUEBEC
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

TABLE 27

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
1	CASH		991	1,792	973	600
2	INVESTMENTS					
3	DEBENTURES DISCOUNT UNAMORTIZED	1,880	3,254	5,469	5,472	5,683
	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Taxes, licences, etc.	3,352	7,954	5,897	6,644	4,114
	Liquor Commission:					
5	Direct	664	3,021	3,903	4,611	6,378
6	Indirect	3,378				
	Other ⁽¹⁾ :					
7	Direct	7,434	5,433	6,581	5,302	10,028
8	Indirect	925	1,231	842	3,300	2,149
9	<i>Sub-Total (Items 4 to 8)</i>	<i>15,753</i>	<i>17,639</i>	<i>17,223</i>	<i>19,857</i>	<i>22,669</i>
	GOVERNMENT UTILITIES, excluding transportation—					
10	Quebec Streams Commission—Hydro-electric plant			5,458	9,071	9,075
	TRANSPORTATION—Roads, bridges and ferries—					
11	Direct ⁽²⁾	69,519	104,512	144,987	175,095	196,044
12	Indirect ⁽³⁾	3,000	3,102	3,136	2,905	
13	<i>Sub-Total (Items 11 and 12)</i>	<i>72,519</i>	<i>107,614</i>	<i>148,123</i>	<i>178,000</i>	<i>196,044</i>
	AGRICULTURE AND FARM SETTLEMENT—					
	Quebec Farm Credit Bureau:					
14	Direct		8,915	31,125	38,925	38,500
15	Indirect		4,600	1,200	405	
	Other ⁽¹⁾ :					
16	Direct	384	259	316	219	122
17	Indirect	824	1,177	1,159	1,202	1,027
18	<i>Sub-Total (Items 14 to 17)</i>	<i>1,208</i>	<i>14,951</i>	<i>33,800</i>	<i>40,751</i>	<i>39,649</i>
	PUBLIC BUILDINGS AND PUBLIC WORKS—					
19	Direct ⁽²⁾	36,644	37,598	40,025	47,056	55,286
20	Indirect ⁽⁴⁾	3,386	6,874	8,414	8,558	4,762
21	<i>Sub-Total (Items 19 and 20)</i>	<i>40,030</i>	<i>44,472</i>	<i>48,439</i>	<i>55,614</i>	<i>60,048</i>
	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus—					
22	Direct	20,840	80,870	127,999	91,851	52,736
	Indirect:					
23	Contractual Commitments, hospital and charitable institutional aid	16,733	15,786	16,926	15,183	11,484
24	Seigneurial Rights				2,075	2,765
25	University of Montreal	1,500				
26	<i>Sub-Total (Items 22 to 25)</i>	<i>39,073</i>	<i>96,656</i>	<i>144,925</i>	<i>109,109</i>	<i>66,985</i>
27	TOTAL, represented by outstanding debt	170,463	285,577	405,229	418,847	400,753
	SUMMARY					
28	Direct Debt	140,717	252,807	373,552	385,219	378,566
29	Indirect Debt	29,746	32,770	31,677	33,628	22,187
30	TOTAL, per item 27	170,463	285,577	405,229	418,847	400,753

(1) Due from:

Dominion of Canada

Provinces

Municipalities

Other

Total (7, 8, 16 and 17)

	1933	1937	1939	1941	1943
		1,233	97	144	1,075
	8,355	5,071	7,326	8,457	7,795
	1,212	1,796	1,475	1,422	7,408
	9,567	8,100	8,898	10,023	16,295

(2) Accumulated capital expenditure.

(3) Lake St. Louis Bridge.

(4) Hospitals, schools and institutions.

TABLE 28

ONTARIO

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 22.....	52,134	87,017	87,524	111,050	117,309
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	17,692	21,344	23,241		
3	Superannuation funds and other deposits (net).....	542	921	369	629	50
	Advances repaid (net):					
4	Ontario Hydro-Electric Power Commission.....	1,546	1,986	2,568	1,741	16,542
5	Agricultural Development Board.....		1,865	2,360	2,790	4,050
6	Other.....		2,651			
7	Miscellaneous (Net) (1).....	7,684	5,217	1,648	9,987	6,540
8	TOTAL FUNDS PROVIDED.....	79,598	121,001	117,710	126,197	144,491
	APPLICATION OF FUNDS					
9	TOTAL EXPENDITURE, Appendix B, item 14.....	72,586	119,936	115,511	112,967	102,289
	OTHER APPLICATIONS—					
10	Net redemptions, less proceeds of issues.....				10,603	33,690
	Advances, less repayments (net):					
11	Agricultural Development Board.....	5,050				
12	Other.....	1,849		1,065	1,433	2,901
13	Sinking fund and debt retirement provisions, including sinking fund earnings.....	113	1,065	1,134	1,194	5,611
14	TOTAL FUNDS APPLIED.....	79,598	121,001	117,710	126,197	144,491

(1) Mainly increases and decreases in net current assets.

TABLE 28
APPENDIX A

ONTARIO **REVENUE—SUMMARY BY SOURCES**

(Provincial revenues and liquor profits)

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	TAXES—					
	Corporation:					
1	Income	614	1,996	3,398	17,025	.....
2	Other	5,800	6,520	7,105	5,227	97
3	Income taxes on persons		6,012	6,510	4,664	436
4	Succession duties	8,081	20,214	11,500	11,677	13,320
5	Real and personal property	119	235	134	147	159
6	Gasoline	12,629	17,644	25,105	27,642	19,168
7	Amusements	1,640	873	612	649	1,010
8	Other	772	1,155	745	618	914
9	<i>Sub-Total (Items 1 to 8)</i>	<i>29,655</i>	<i>54,649</i>	<i>55,109</i>	<i>67,649</i>	<i>35,104</i>
	LICENCES, PERMITS AND FEES—					
10	Motor Vehicles	7,412	8,773	8,718	10,191	9,424
11	Other	2,000	2,402	2,513	2,258	2,193
12	<i>Sub-Total (Items 10 and 11)</i>	<i>9,412</i>	<i>11,175</i>	<i>11,231</i>	<i>12,449</i>	<i>11,617</i>
13	PUBLIC DOMAIN	3,379	7,135	6,584	9,207	8,471
14	LIQUOR CONTROL	6,000	10,399	11,019	15,026	21,034
15	MISCELLANEOUS REVENUES	747	718	640	687	633
16	<i>Sub-Total (Items 9, 12, 13 to 15)</i>	<i>49,193</i>	<i>84,076</i>	<i>84,583</i>	<i>105,018</i>	<i>76,859</i>
	DOMINION OF CANADA—					
	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾ :					
17	Income and corporation taxes suspended				2,896	29,183
18	Gasoline tax guarantee					8,112
19	Subsidies	2,941	2,941	2,941	3,136	3,155
20	<i>Sub-Total (Items 17 to 19)</i>	<i>2,941</i>	<i>2,941</i>	<i>2,941</i>	<i>6,032</i>	<i>40,450</i>
21	TOTAL REVENUE, Current Account	52,134	87,017	87,524	111,050	117,309

⁽¹⁾ Tax option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts	51,373	86,052	88,173	111,496	118,097
<i>Add:</i>					
Amounts added to expenditure per contra:					
Railway tax	160	188			
Licences, permits and fees	896	1,062	243	213	171
Liquor profits under or over (—) remitted	—86	—40	1,111	1,333	1,034
	52,343	87,260	89,527	113,042	119,302
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid	20	195	175	147	141
Interest revenue	176	18		2	1
Institutional revenue and sales	2		1,812	1,834	1,842
Refunds	11	30			4
Repayment of advances and loans			16	9	5
	209	243	2,003	1,992	1,993
Total revenue, current account, per item 21	52,134	87,017	87,524	111,050	117,309

TABLE 28
APPENDIX B

ONTARIO

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	PUBLIC WELFARE—					
1	Health and hospital care.....	5,720	9,479	11,504	9,176	11,570
2	Labour.....	350	438	485	374	323
3	Relief.....	11,167	9,996	9,044	3,275	1,299
4	Old age pensions.....	1,548	3,164	3,348	3,362	5,458
5	Other.....	2,281	5,757	5,925	5,340	5,378
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>21,066</i>	<i>28,834</i>	<i>30,306</i>	<i>21,527</i>	<i>24,028</i>
7	EDUCATION.....	11,871	12,104	13,869	14,244	16,168
8	HIGHWAYS, BRIDGES AND FERRIES.....	10,627	42,719	31,535	35,104	18,799
9	AGRICULTURE⁽¹⁾.....	1,146	1,153	1,097	4,533	5,016
10	PUBLIC DOMAIN.....	3,097	3,494	3,849	3,990	3,996
11	DEBT CHARGES, NET, excluding debt retirement.....	18,105	18,531	20,192	21,850	22,140
12	MUNICIPALITIES—Subsidies.....		2,921	4,449	2,989	3,414
13	OTHER EXPENDITURES.....	6,674	10,180	10,214	8,730	8,728
14	TOTAL EXPENDITURE, Current and Capital Accounts...	72,586	119,936	115,511	112,967	102,289

⁽¹⁾ Includes subsidy on cheese and hogs 1941, 3,247; 1943, 3,199.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	50,897	81,443	91,407	96,337	106,781
Net expenditure on capital account:					
Highways, bridges and ferries.....	6,511	34,202	21,875	18,122	2,526
Public buildings and public works.....	1,483	2,581	3,074	612	210
Unemployment relief.....	10,984				
Rural power transmission lines bonus.....	277	1,770	2,050	860	200
	70,152	119,996	118,406	115,931	109,717
Add:					
Amounts added to revenue per contra:					
Railway tax.....	160	186			
Licences, permits and fees.....	896	1,062	243	213	171
Agricultural Development Board, adjustment of interest receipts.....	1,700				
	72,908	121,244	118,649	116,144	109,888
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision and serial redemptions.....		1,041	1,125	1,178	5,595
Sinking fund earnings.....	113	24	9	16	16
Total debt retirement.....	113	1,065	1,134	1,194	5,611
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	20	195	175	147	141
Interest revenue.....	176	18		2	1
Institutional revenue and sales.....	2		1,812	1,834	1,842
Refunds.....	11	30			4
Advances and loans.....			17		
	322	1,308	3,138	3,177	7,599
Total expenditure, current and capital accounts, per item 14.....	72,586	119,936	115,511	112,967	102,289

TABLE 29

ONTARIO
LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	523,764	585,557	630,690	632,138	629,128
2	Less sinking funds.....	-5,496	-9,885	-11,946	-12,642	-19,425
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>518,268</i>	<i>575,672</i>	<i>618,744</i>	<i>619,496</i>	<i>609,703</i>
	Treasury bills, held by:					
4	Dominion of Canada.....					
5	Banks and other investors.....	36,620	49,000	64,000	49,500	3,000
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>36,620</i>	<i>49,000</i>	<i>64,000</i>	<i>49,500</i>	<i>3,000</i>
7	Temporary loans.....			2,778	5,793	
8	<i>Sub-Total (Items 3, 6 and 7).....</i>	<i>554,888</i>	<i>624,672</i>	<i>685,522</i>	<i>674,789</i>	<i>612,703</i>
9	Savings deposits.....	21,546	40,325	37,102	33,836	38,009
10	Superannuation funds.....	4,841	1,491	2,526	3,367	4,171
11	Other deposits.....	2,237	2,777	2,670	2,532	1,612
12	Accrued interest.....	9,167	7,839	8,430	8,568	7,880
13	Accounts payable and other liabilities.....	535	1,155	1,034	1,894	2,381
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>38,326</i>	<i>53,587</i>	<i>51,762</i>	<i>50,197</i>	<i>54,053</i>
15	TOTAL, DIRECT DEBT.....	593,214	678,259	737,284	724,986	666,756
	INDIRECT DEBT—					
16	Bonds, debentures and stock.....	94,603	129,769	128,891	118,929	123,550
17	Less sinking funds.....	-2,926	-9,611	-2,875	-2,518	-784
18	<i>Sub-Total (Item 16, less item 17).....</i>	<i>91,677</i>	<i>120,158</i>	<i>126,016</i>	<i>116,411</i>	<i>122,766</i>
19	Guaranteed bank loans.....	7,500	7,638	5,923	6,526	116
20	Municipal Improvement Assistance loans.....					
21	Other indirect debt.....		21	7	11	6
22	TOTAL, INDIRECT DEBT.....	99,177	127,817	131,946	122,948	122,888
23	TOTAL OUTSTANDING DEBT, direct and indirect.....	692,391	806,076	869,230	847,934	789,644
	<i>Not included in the above:</i>					
24	Common school fund reserve.....	1,456	1,457	1,460	1,422	1,425

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts—					
Funded debt, less sinking funds.....	518,268	575,673	618,745	619,496	609,703
Unfunded debt.....	75,860	93,466	108,947	95,195	47,103
Income accounts payable and accrued interest.....		8,936	9,387	10,080	9,722
	594,128	678,075	737,079	724,771	666,528
Add—Requests.....		147	161	168	179
—Outstanding cheques.....		37	44	47	49
Less—Reserves.....	-914				
Totals, per item 15.....	593,214	678,259	737,284	724,986	666,756

TABLE 30

ONTARIO
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
1	CASH.....	9,421	232	.....	.....	4,003
2	INVESTMENTS.....	.....	.....	.....	.....	.....
3	DEBENTURE DISCOUNT UNAMORTIZED.....	8,544	8,562	8,311	7,405	5,794
4	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Taxes, licences, etc.....	2,672	4,418	4,084	5,006	5,175
5	Liquor Control Board.....	.....	923	1,156	3,973	6,274
6	Other ⁽¹⁾ :					
6	Direct.....	12,164	5,154	4,995	4,665	4,395
7	Indirect.....	5,256	3,880	2,954	2,019	1,451
8	Sub-Total (Items 4 to 7).....	20,092	14,375	13,189	15,663	17,295
	GOVERNMENT UTILITIES, excluding transportation—					
	Hydro-Electric Power Commission:					
9	Direct.....	188,085	149,621	145,319	135,904	105,150
10	Indirect.....	75,960	102,572	107,977	102,003	106,649
11	Sub-Total (Items 9 and 10).....	264,045	252,193	253,296	237,907	211,799
	TRANSPORTATION—					
12	Roads, bridges and ferries ⁽²⁾	188,226	287,596	342,368	373,389	383,218
	Temiskaming and Northern Ontario Railway:					
13	Direct.....	30,208	30,208	30,208	30,208	30,208
14	Indirect.....	13,000	10,425	9,082	6,946	5,291
	Sandwich, Windsor and Amherstburg Railway:					
15	Direct.....	.....	331	697	1,037	3,276
16	Indirect.....	1,000	6,816	6,816	6,816	4,850
17	Sub-Total (Items 12 to 16).....	232,434	335,376	389,171	418,396	426,843
	AGRICULTURE AND FARM SETTLEMENT—					
18	Agricultural Development Finance Act.....	51,265	50,886	46,664	41,007	32,103
	Other ⁽¹⁾ :					
19	Direct.....	1,710	1,447	1,099	954	783
20	Indirect.....	.....	132	123	126	116
21	Sub-Total (Items 18 to 20).....	52,975	52,465	47,886	42,087	33,002
	PUBLIC BUILDINGS AND PUBLIC WORKS—					
22	Direct ⁽²⁾	51,796	58,394	65,474	66,406	66,780
23	Indirect.....	3,961	3,992	4,994	5,038	4,531
24	Sub-Total Items (22 and 23).....	55,757	62,386	70,468	71,444	71,311
25	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	49,123	80,487	86,909	55,032	19,597
26	TOTAL, represented by outstanding debt.....	692,391	806,076	869,230	847,934	789,644
	SUMMARY					
27	Direct Debt.....	593,214	678,259	737,284	724,986	666,756
28	Indirect Debt.....	99,177	127,817	131,946	122,948	122,888
29	TOTAL, per item 26.....	692,391	806,076	869,230	847,934	789,644

(1) Due from:

Dominion of Canada.....

Provinces.....

Municipalities.....

Other.....

Total (Items 6, 7, 19 and 20).....

1933

1937

1939

1941

1943

3,662

12,541

4,753

20,956

17

8,284

3,572

11,873

21

6,887

3,567

10,475

21

5,841

3,011

8,873

34

4,694

2,914

7,642

(2) Accumulated capital expenditure.

TABLE 31

MANITOBA

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
SOURCE OF FUNDS						
1	TOTAL REVENUE, Appendix A, item 23.....	12,327	15,386	16,596	19,503	19,379
OTHER SOURCES—						
2	New borrowings, less redemptions.....	3,561	628	1,164	.....	.....
3	Sale of investments (net).....	83	225	94	152	.....
4	Advances repaid (net).....	489	10	462	283	2,776
5	Treasury bill written off.....	.....	570	.....	.....	.....
6	Debt retired through sinking funds and current account.....	.....	.....	.....	172	1,777
7	Miscellaneous (net) ⁽¹⁾	28	678	16	....	751
8	TOTAL FUNDS PROVIDED.....	16,488	17,497	18,332	20,110	24,683
APPLICATION OF FUNDS						
9	TOTAL EXPENDITURE, Appendix B, item 13.....	15,524	16,412	17,353	15,108	13,959
OTHER APPLICATIONS—						
10	Net redemptions of debt, less proceeds of issues.....	.....	.....	.....	2,559	3,295
11	Superannuation funds and other deposits (net).....	463	100	192	106	255
12	Purchase of investments (net).....	.....	.....	.....	.....	4,579
13	Provision for war and post-war emergencies.....	.....	.....	.....	750	1,500
14	Sinking fund and debt retirement provisions, including sinking fund earnings.....	501	985	787	1,097	1,095
15	Miscellaneous (net) ⁽¹⁾	490	.....
16	TOTAL FUNDS APPLIED.....	16,488	17,497	18,332	20,110	24,683

⁽¹⁾ Mainly increases or decreases in cash balances.

TABLE 31
APPENDIX A

MANITOBA
REVENUE—SUMMARY BY SOURCES

(Provincial revenues and special funds)

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	TAXES—					
	Corporation:					
1	Income.....	290	605	1,026	819	94
2	Other.....	1,310	1,246	1,318	38	.....
3	Income taxes on persons.....	2,485	2,776	2,065	1,258	179
4	Succession duties.....	424	402	875	735	341
5	Real and personal property.....	17	25	27	24	28
6	Gasoline.....	1,610	2,316	2,789	2,776	2,403
7	Amusements.....	140	157	171	152	243
8	Other.....		10	35	29	35
9	<i>Sub-Total (Items 1 to 8).....</i>	<i>6,276</i>	<i>7,537</i>	<i>8,306</i>	<i>5,831</i>	<i>3,323</i>
	LICENCES, PERMITS AND FEES—					
10	Motor vehicles.....	914	1,324	1,465	1,723	1,664
11	Other.....	478	526	553	586	650
12	<i>Sub-Total (Items 10 and 11).....</i>	<i>1,392</i>	<i>1,850</i>	<i>2,018</i>	<i>2,309</i>	<i>2,314</i>
13	PUBLIC DOMAIN.....	578	558	754	1,002	1,072
14	LIQUOR CONTROL.....	1,018	1,775	1,805	2,764	3,845
15	MISCELLANEOUS REVENUES.....	402	360	422	415	422
16	<i>Sub-Total (Items 9, 12, 13 to 15).....</i>	<i>9,666</i>	<i>12,080</i>	<i>13,305</i>	<i>12,321</i>	<i>10,976</i>
	DOMINION OF CANADA—					
	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾ :					
17	Income and corporation taxes suspended.....				4,560	5,381
18	Gasoline tax guarantee.....					275
19	Subsidies.....	1,705	1,703	1,713	1,713	1,718
20	Interim subsidies and special grants.....		750	750		
21	<i>Sub-Total (Items 17 to 20).....</i>	<i>1,705</i>	<i>2,453</i>	<i>2,463</i>	<i>6,273</i>	<i>7,374</i>
22	MUNICIPALITIES—Municipal Commissioner's collections.....	956	853	828	909	1,029
23	TOTAL REVENUE, Current Account.....	12,327	15,386	16,596	19,503	19,379

⁽¹⁾ Tax option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	13,967	16,933	18,052	19,921	21,013
<i>Add:</i>					
Amounts added to expenditure per contra:					
Enforcement of Liquor Act.....	26	22	24	24	14
Miscellaneous items.....	3	3	11	11	18
Special funds—Power Commission Extension Account, Fire Prevention Fund, etc.....	147	—10	222	200	226
Liquor profits under or over (—) remitted.....	29	153	56	—10	.....
Municipal Commissioner's revenue.....	428	330	303	333	439
Dominion-Provincial Tax Suspension Agreement—adjustment.....				1,020	.....
	14,600	17,431	18,668	21,499	21,710
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....				4	40
Interest revenue.....	2,001	1,703	1,708	1,612	1,699
Institutional revenue and sales.....	250	265	264	285	416
Refunds.....	22	27	15	21	79
Repayment of advances.....		50	85	74	97
	2,273	2,045	2,072	1,996	2,331
Total revenue, current account, per item 23.....	12,327	15,386	16,596	19,503	19,379

TABLE 31
APPENDIX B

MANITOBA

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	PUBLIC WELFARE—					
1	Health and hospital care.....	1,316	1,682	1,797	1,939	1,989
2	Labour.....	61	82	92	82	83
3	Relief.....	3,353	3,595	2,836	1,048	155
4	Old age pensions.....	540	711	743	760	924
5	Other.....	632	671	710	696	632
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>5,902</i>	<i>6,741</i>	<i>6,178</i>	<i>4,525</i>	<i>3,783</i>
7	EDUCATION.....	1,827	1,910	2,193	2,098	2,321
8	HIGHWAYS, BRIDGES AND FERRIES.....	803	1,131	1,955	1,255	1,363
9	AGRICULTURE.....	221	183	271	287	256
10	PUBLIC DOMAIN.....	455	623	679	705	709
11	DEBT CHARGES, NET, excluding debt retirement.....	4,502	3,892	3,881	4,065	3,312
12	OTHER EXPENDITURES.....	1,814	1,932	2,196	2,173	2,215
13	TOTAL EXPENDITURE, Current and Capital Accounts...	15,524	16,412	17,353	15,108	13,959

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	14,004	16,428	18,053	18,152	18,316
Net expenditure on capital account:					
Highways, bridges and ferries.....	194	325	896	68	54
Public buildings and public works.....	25	70	85	41	44
Unemployment relief.....	3,353	2,245	649	-161	-2
Foreign exchange.....	340			352	
Other.....		87	104	-5	
	17,916	19,155	19,787	18,447	18,412
Add:					
Amounts added to revenue per contra:					
Enforcement of Liquor Act.....	26	22	24	24	14
Miscellaneous items.....	3	3	11	11	18
Special funds—Power Commission Extension Account, Fire Prevention Fund, etc.....	104	121	127	165	145
Municipal Commissioner expenditure.....	201	252	262	252	265
Amortization of discount.....	98				
	18,348	19,553	20,211	18,899	18,854
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision and serial redemption.....	371	715	444	695	599
Sinking fund earnings.....	130	270	343	402	496
Total debt retirement.....	501	985	787	1,097	1,095
Advances.....	50	161	84	22	66
Provision for war and post-war emergencies.....				750	1,500
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....				4	40
Interest revenue.....	2,001	1,703	1,708	1,612	1,699
Institutional revenue and sales.....	250	265	264	285	416
Refunds.....	22	27	15	21	79
	2,824	3,141	2,858	3,791	4,895
Total expenditure, current and capital accounts, per item 13.....	15,524	16,412	17,353	15,108	13,959

TABLE 32

MANITOBA

LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock	90,205	93,997	93,177	87,477	83,775
2	Less sinking funds	-7,805	-11,373	-13,944	-16,129	-16,925
3	<i>Sub-Total (Item 1, less item 2)</i>	<i>82,400</i>	<i>82,624</i>	<i>79,233</i>	<i>71,348</i>	<i>66,850</i>
	Treasury bills, held by:					
4	Dominion of Canada	10,493	21,389	25,217	25,217	24,775
5	Banks and other investors	18,107	11,862	11,218	10,868	10,461
6	<i>Sub-Total (Items 4 and 5)</i>	<i>28,600</i>	<i>33,251</i>	<i>36,435</i>	<i>36,085</i>	<i>35,236</i>
7	Temporary loans					
8	<i>Sub-Total (Items 3, 6 and 7)</i>	<i>111,000</i>	<i>115,875</i>	<i>115,668</i>	<i>107,433</i>	<i>102,086</i>
9	Savings deposits					
10	Superannuation funds			1,770	1,826	1,826
11	Other deposits	538	660	750	823	1,268
12	Accrued interest	1,125	1,145	1,144	1,082	1,034
13	Accounts payable and other liabilities	661	791	885	641	735
14	<i>Sub-Total (Items 9 to 13)</i>	<i>2,324</i>	<i>2,596</i>	<i>4,549</i>	<i>4,372</i>	<i>4,863</i>
15	TOTAL, DIRECT DEBT	113,324	118,471	120,217	111,805	106,949
	INDIRECT DEBT—					
16	Bonds, debentures and stock	4,559	3,712	3,248	3,482	2,603
17	Less sinking funds					
18	<i>Sub-Total (Item 16, less item 17)</i>	<i>4,559</i>	<i>3,712</i>	<i>3,248</i>	<i>3,482</i>	<i>2,603</i>
19	Guaranteed bank loans	599	262	121	28	2
20	Municipal Improvement Assistance loans			186	175	154
21	Other indirect debt					
22	TOTAL, INDIRECT DEBT	5,158	3,974	3,555	3,685	2,759
23	TOTAL OUTSTANDING DEBT, direct and indirect	118,482	122,445	123,772	115,490	109,708
	<i>Not included in the above:</i>					
24	<i>School lands fund reserve</i>	<i>5,934</i>	<i>5,978</i>	<i>6,001</i>	<i>6,028</i>	<i>6,076</i>

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts—					
Public debt	115,704	127,493	130,171	124,438	119,011
Accrued liability—Superannuation fund			1,770	1,826	1,826
Accounts payable—Capital account	211	187	218		
Other reserves				45	25
Deferred liabilities		5			
Current account	5,201	3,095	3,200	4,989	7,686
Less—Reserves and prepaid revenue	-49	-80	-90	-1,904	-4,702
Due to capital account	-91	-643	-643	-643	
Treasury bills—adjustment re savings office	-79	-245	-559	-876	
Municipal Commissioner	232	32	94	59	28
	121,129	129,844	134,161	127,934	123,874
Less sinking funds	-7,805	-11,373	-13,944	-16,129	-16,925
Total direct debt per item 15	113,324	118,471	120,217	111,805	106,949

TABLE 33

MANITOBA
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
1	CASH	1,707	2,739	3,297	4,919	5,185
2	INVESTMENTS	3,478	2,911	2,587	1,175	11,083
3	DEBENTURE DISCOUNT UNAMORTIZED	2,296	1,753	1,186	796	598
4	MISCELLANEOUS RECEIVABLES AND INVENTORIES— Taxes, licences, etc.	495	139	160	183	206
5	Other ⁽¹⁾ : Direct	6,819	7,161	7,629	9,992	9,326
6	Indirect	4,976	3,974	3,555	3,081	2,158
7	Sub-Total (Items 4 to 6)	12,290	11,274	11,344	13,256	11,690
8	GOVERNMENT UTILITIES, excluding transportation— Manitoba Telephone Commission	21,766	19,169	19,233	16,937	15,509
9	Manitoba Power Commission	5,437	5,666	6,080	6,306	6,744
10	Sub-Total (Items 8 and 9)	27,203	24,835	25,313	23,243	22,253
11	TRANSPORTATION—Roads, bridges and ferries ⁽²⁾	20,800	22,330	23,060	23,258	23,294
12	AGRICULTURE AND FARM SETTLEMENT— Manitoba Farm Loans Association: Direct	6,830	6,718	8,594	7,294	5,194
13	Indirect	182				
14	Manitoba Pool Elevators	1,973	1,351	933	541	140
15	Other ⁽¹⁾ : Direct	1,505	692	542	445	272
16	Indirect				604	600
17	Sub-Total (Items 12 to 16)	10,490	8,761	10,069	8,884	6,206
18	PUBLIC BUILDINGS AND PUBLIC WORKS ⁽²⁾	29,098	29,945	30,532	30,588	28,332
19	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus	11,120	17,897	16,384	9,371	1,067
20	TOTAL, represented by outstanding debt	118,482	122,445	123,772	115,490	109,708
21	SUMMARY Direct Debt	113,324	118,471	120,217	111,805	106,949
22	Indirect Debt	5,158	3,974	3,555	3,685	2,759
23	TOTAL, per item 20	118,482	122,445	123,772	115,490	109,708
		1933	1937	1939	1941	1943
(1) Due from:						
Dominion of Canada		171	183	315	1,033	588
Provinces					1	
Municipalities		6,729	9,893	9,838	11,033	9,901
Other		6,400	1,751	1,573	2,055	1,867
Total (Items 5, 6, 15 and 16)		13,300	11,827	11,726	14,122	12,356
(2) Accumulated capital expenditure.						

TABLE 34

SASKATCHEWAN

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 23.....	11,905	16,855	20,534	24,878	30,922
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	7,750	16,600	6,732	6,426	.....
3	Superannuation funds and other deposits (net).....	174	920	.....	4	.....
4	Sinking funds applied to redemption of debt.....	.....	.....	.....	.....	1,955
5	Advances repaid (net).....	.....	200	506	977	3,549
6	Adjustment of guarantees implemented and receipts on relief account ⁽¹⁾	2,586	11,893	1,409	.....	.....
7	Miscellaneous (net) ⁽²⁾	2,086	.....	2,768	.....	.....
8	TOTAL FUNDS PROVIDED.....	24,501	46,468	31,949	32,285	36,426
	APPLICATION OF FUNDS					
9	TOTAL EXPENDITURE, Appendix B, item 14.....	22,360	45,252	28,981	20,972	20,302
	OTHER APPLICATIONS—					
10	Redemptions of debt, less proceeds of issues.....	.....	.....	.....	.....	3,474
11	Superannuation funds and other deposits (net).....	.....	.....	1,222	.....	716
12	Advances, less repayments.....	938	.....	.....	.....	.....
13	Sinking fund provisions, including sinking fund earn- ings.....	447	429	1,041	1,496	1,480
14	Capital repayments deposited in sinking funds.....	756	545	705	662	1,530
15	Adjustment of guarantees implemented and receipts on relief account ⁽¹⁾	7,012	1,637
16	Miscellaneous (net) ⁽²⁾	242	.....	2,143	7,287
17	TOTAL FUNDS APPLIED.....	24,501	46,468	31,949	32,285	36,426

⁽¹⁾ Details of this adjustment are as follows—

Elimination of guarantees in year of implementation.....	.....	-5,290	-46	-7,194	-1,960
Substitution of guarantees in year of guarantee.....	.....	17,955	.....	.....	.....
Elimination of revenues in year of receipt.....	5,821	26,077	7,515	196	328
Substitution of revenues in year of relative expenditure.....	-3,235	-26,849	-6,060	-14	-6
Net adjustments as above.....	2,586	11,893	1,409	-7,012	-1,637

⁽²⁾ Mainly increases and decreases in net current assets.

TABLE 34
APPENDIX A

SASKATCHEWAN

REVENUE—SUMMARY BY SOURCES

(Provincial revenues and special funds)

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	TAXES—					
	Corporation:					
1	Income.....	121	281	353	962	.....
2	Other.....	1,109	936	1,137	231	.....
3	Income taxes on persons.....	251	353	375	344	62
4	Succession duties.....	147	245	362	337	481
5	Real and personal property.....	1,532	965	2,114	1,759	3,196
6	Gasoline.....	1,419	1,995	3,002	3,745	3,272
7	Sales.....	.....	1,292	2,716	3,806	4,228
8	Amusements.....	20	14	19	19	22
9	Other.....	14	11	10	46	67
10	<i>Sub-Total (Items 1 to 9).....</i>	<i>4,613</i>	<i>6,092</i>	<i>10,088</i>	<i>11,249</i>	<i>11,328</i>
	LICENCES, PERMITS AND FEES—					
11	Motor vehicles.....	1,573	1,597	2,155	2,738	2,799
12	Other.....	662	652	747	850	1,024
13	<i>Sub-Total (Items 11 and 12).....</i>	<i>2,235</i>	<i>2,249</i>	<i>2,902</i>	<i>3,588</i>	<i>3,823</i>
14	PUBLIC DOMAIN.....	518	727	928	1,335	2,105
15	LIQUOR CONTROL.....	933	1,248	1,705	2,407	3,660
16	MISCELLANEOUS REVENUES.....	1,477	919	1,279	1,280	1,617
17	<i>Sub-Total (Items 10, 13, 14 to 16).....</i>	<i>9,776</i>	<i>11,235</i>	<i>16,902</i>	<i>19,859</i>	<i>22,533</i>
	DOMINION OF CANADA—					
18	Dominion-Provincial Tax Suspension Agreement ⁽¹⁾	2,887	5,801
19	Gasoline Tax guarantee.....	.....	.....	.....	.....	496
20	Subsidies.....	2,129	2,120	2,132	2,132	2,092
21	Interim subsidies and special grants.....	.....	3,500	1,500	.....	.....
22	<i>Sub-Total (Items 18 to 21).....</i>	<i>2,129</i>	<i>5,620</i>	<i>3,632</i>	<i>5,019</i>	<i>8,389</i>
23	TOTAL REVENUE, Current Account.....	11,905	16,855	20,534	24,878	30,922

⁽¹⁾ Debt option

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	14,253	19,110	22,967	28,440	34,271
<i>Add:</i>					
Pari-mutuel tax granted to exhibitions, per contra.....	20	.....	.....	.....	.....
Special funds—Land Titles Assurance Fund, Fire Prevention Fund, etc.....	136	120	117	171	134
Liquor profits not remitted.....	.....	.....	249	1,411	3,335
	14,409	19,230	23,333	30,022	37,740
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	64	73	71	2,237	2,710
Interest revenue.....	2,155	1,769	2,161	2,196	2,932
Institutional revenue and sales.....	138	270	273	345	464
Refunds.....	129	253	245	307	370
Telephone sinking fund contribution.....	18	10	25	25	25
Repayment of advances and loans.....	.....	.....	24	34	327
	2,504	2,375	2,799	5,144	6,818
Total revenue, current account, per item 23.....	11,905	16,855	20,534	24,878	30,922

TABLE 34
APPENDIX B

SASKATCHEWAN

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	PUBLIC WELFARE—					
1	Health and hospital care.....	1,492	1,993	2,203	2,570	2,583
2	Labour.....	108	87	103	77	73
	Relief ⁽¹⁾ :					
3	Direct.....	4,110	10,531	4,982	2,310	738
4	Agricultural.....	4,376	16,290	2,898	225	78
5	Old age pensions.....	531	737	805	841	1,061
6	Other.....	530	720	741	693	763
7	<i>Sub-Total (Items 1 to 6).....</i>	<i>11,147</i>	<i>30,358</i>	<i>11,732</i>	<i>6,716</i>	<i>5,296</i>
8	EDUCATION.....	2,498	3,277	3,954	4,255	4,092
9	HIGHWAYS, BRIDGES AND FERRIES.....	827	2,055	2,894	1,814	2,871
10	AGRICULTURE.....	317	297	522	428	498
11	PUBLIC DOMAIN.....	425	966	574	591	540
12	DEBT CHARGES, NET, excluding debt retirement.....	4,856	5,692	6,462	4,420	4,013
13	OTHER EXPENDITURES.....	2,290	2,607	2,843	2,748	2,992
14	TOTAL EXPENDITURE, Current and Capital Accounts...	22,360	45,252	28,981	20,972	20,302

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	15,647	19,307	23,012	28,181	29,800
Net expenditure on capital account:					
Highways, bridges and ferries.....	27	750	1,561	8	
Public buildings and public works.....	15	241	25		
Debt service charges (relief account).....	753	895	1,459	14	68
Youth training.....		53	117	73	
Foreign exchange.....	111				
	16,553	21,246	26,174	28,276	29,868
Add:					
Pari-mutuel tax granted to exhibitions, per contra.....	20				
Special funds:					
Land Titles Assurance Fund, Fire Prevention Fund, etc.....	134	115	42	174	84
Superannuation account, net.....	61				
Amortization of discount—estimated.....	142	226	225	225	177
Expenditure on relief account (!).....	8,477	26,821	6,983	2,371	225
	25,387	48,408	33,424	31,046	30,354
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision.....	153	28	673	988	358
Repayment of bank loans.....					667
Sinking fund earnings.....	294	401	368	508	455
Total debt retirement.....	447	429	1,041	1,496	1,480
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	64	73	71	2,237	2,710
Interest revenue.....	2,155	1,769	2,161	2,196	2,932
Institutional revenue and sales.....	138	270	273	345	454
Refunds.....	129	253	245	307	370
Agricultural Aids Account reimbursement.....				326	
Loans and advances.....	94	362	452	222	106
Advances to relief account.....			200	2,945	2,000
	3,027	3,156	4,443	10,074	10,052
Total expenditure, current and capital accounts, per item 14.....	22,360	45,252	28,981	20,972	20,302

(!) Includes advances and guarantees, less repayments.

TABLE 35

SASKATCHEWAN

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	112,868	123,950	123,677	126,337	125,245
2	Less sinking funds.....	— 7,431	—12,552	—15,697	—20,932	—23,927
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>105,437</i>	<i>111,398</i>	<i>107,980</i>	<i>105,405</i>	<i>101,318</i>
	Treasury bills, held by:					
4	Dominion of Canada.....	23,817	48,272	69,705	81,125	80,998
5	Banks and other investors.....	11,849	17,514	18,372	15,814	11,913
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>35,666</i>	<i>65,786</i>	<i>88,077</i>	<i>96,939</i>	<i>92,911</i>
7	Temporary loans.....	1,677	1,666	2,755	992	.....
8	<i>Sub-Total (Items 3, 6 and 7).....</i>	<i>142,780</i>	<i>178,850</i>	<i>198,812</i>	<i>203,336</i>	<i>194,229</i>
9	Savings deposits.....					
10	Superannuation funds.....	605	841	966	1,060	1,141
11	Other deposits.....	32	983	65	71	6
12	Accrued interest.....	2,079	3,211	2,399	4,313	1,593
13	Accounts payable and other liabilities.....	2,713	6,191	1,933	566	672
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>5,429</i>	<i>11,226</i>	<i>5,363</i>	<i>6,010</i>	<i>3,412</i>
15	TOTAL, DIRECT DEBT.....	148,209	190,076	204,175	209,346	197,641
	INDIRECT DEBT—					
16	Bonds, debentures and stock.....	487	472	472	472	472
17	Less sinking funds.....	—138	—195	—234	—279	—321
18	<i>Sub-Total (Item 16, less item 17).....</i>	<i>349</i>	<i>277</i>	<i>238</i>	<i>193</i>	<i>151</i>
19	Guaranteed bank loans.....	4,516	23,906	26,034	16,568	14,485
20	Municipal Improvement Assistance loans.....			658	796	721
21	Other indirect debt.....	193	1,848	2,199	1,993	464
22	TOTAL, INDIRECT DEBT.....	5,058	26,031	29,129	19,550	15,821
23	TOTAL OUTSTANDING DEBT, direct and indirect.....	153,267	216,107	233,304	228,896	213,462
	<i>Not included in the above:</i>					
24	<i>School lands fund reserve.....</i>	<i>17,781</i>	<i>18,235</i>	<i>18,446</i>	<i>18,782</i>	<i>19,799</i>

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts—					
Bonded debt	112,868	123,950	123,677	126,337	125,245
Treasury bills	35,666	65,786	88,077	96,938	92,911
Bank overdraft	1,677	1,666	2,755	992	.....
Accounts payable	2,339	5,277	1,189	132	284
Reserves	979	1,430	1,532	1,277	1,297
Accrued interest	1,963	3,006	2,136	3,984	1,197
Due to trust account	32	983	65	71	6
Due to Dominion (Accounts receivable)		325	178	218	232
Superannuation fund accrued interest (contingent liabilities)	116	205	263	329	396
	155,640	202,628	219,872	230,278	221,568
Less sinking funds	—7,431	—12,552	—15,697	—20,932	—23,927
Total direct debt per item 15	148,209	190,076	204,175	209,346	197,641

TABLE 36

SASKATCHEWAN

ASSETS AND CAPITALIZED EXPENDITURE

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
1	CASH.....	47	696	857	177	10,797
2	INVESTMENTS.....					
3	DEBENTURE DISCOUNT UNAMORTIZED.....	3,035	5,613	5,386	5,185	4,648
4	MISCELLANEOUS RECEIVABLES AND INVENTORIES— Taxes, licences, etc.....	4,944	9,513	7,528	7,914	5,975
5	Other ⁽¹⁾ : Direct.....	5,034	5,521	15,869	17,582	13,130
6	Indirect.....	367	1,673	2,336	1,567	1,413
7	Sub-Total (Items 4 to 6).....	10,345	16,707	25,733	27,063	20,518
8	GOVERNMENT UTILITIES, excluding transportation— Saskatchewan Power Commission: Direct.....	6,049	6,007	6,139	6,109	6,142
9	Indirect.....	78	179	112	106	
10	Department of Telephones.....	12,427	11,449	11,076	10,740	9,869
11	Sub-Total (Items 8 to 10).....	18,554	17,635	17,327	16,955	16,011
12	TRANSPORTATION—Roads, bridges and ferries ⁽²⁾	30,078	31,126	31,131	31,131	31,131
13	AGRICULTURE AND FARM SETTLEMENT— Saskatchewan Farm Loan Board.....	18,164	19,199	20,299	20,355	18,172
14	Saskatchewan Wheat Pool.....	13,236	11,040	9,868	8,575	7,150
15	Other ⁽¹⁾ : Direct.....	6,005	8,374	10,759	15,871	10,084
16	Indirect.....	4,613	24,179	26,681	17,877	14,408
17	Sub-Total (Items 13 to 16).....	42,018	62,792	67,607	62,678	49,814
18	PUBLIC BUILDINGS AND PUBLIC WORKS ⁽²⁾	23,863	24,251	24,296	25,028	25,115
19	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	25,327	57,287	60,967	60,679	55,428
20	TOTAL, represented by outstanding debt.....	153,267	216,107	233,304	228,896	213,462
21	SUMMARY Direct Debt.....	148,209	190,076	204,175	209,346	197,641
22	Indirect Debt.....	5,058	26,031	29,129	19,550	15,821
23	TOTAL, per item 20.....	153,267	216,107	233,304	228,896	213,462

⁽¹⁾ Due from:

Dominion of Canada.....	118	155	168	199	241
Provinces.....	5	5	3	7	9
Municipalities.....	5,710	27,990	34,034	32,392	25,022
Other.....	10,186	11,597	21,440	20,299	13,763
Total (Items 5, 6, 15 and 16).....	16,019	39,747	55,645	52,897	39,035

⁽²⁾ Accumulated capital expenditure.

TABLE 37

ALBERTA
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
SOURCE OF FUNDS						
1	TOTAL REVENUE, Appendix A, item 24.....	12,299	19,146	20,312	25,206	27,560
OTHER SOURCES—						
2	New borrowings, less redemptions.....	136				
3	Superannuation funds and other deposits (net).....	195	148	224	197	238
4	Debt retired through sinking fund and current account.....	448				
5	Sale of investments (net).....	930		26		
6	Alberta Government Telephones, repayment.....		390			
7	Other advances repaid (net).....					37
8	Instalment on sale of Northern Alberta Railways....	5,000		5,580		
9	Miscellaneous (net) ⁽¹⁾	1,128	1,908	2,496		
10	TOTAL FUNDS PROVIDED.....	20,136	21,592	28,638	25,403	27,835
APPLICATION OF FUNDS						
11	TOTAL EXPENDITURE, Appendix B, item 14.....	17,606	20,745	21,804	20,177	21,961
OTHER APPLICATIONS—						
12	Net redemptions, less proceeds of issues ⁽²⁾		308	6,218	544	580
13	Purchase of investments (net).....		3		335	853
14	Alberta Government Telephones, advances.....	466				
15	Other advances, less repayments.....	999	226	257	1,085	
16	Sinking fund and debt retirement provisions, including sinking fund earnings.....	1,065	310	359	408	513
17	Provision for post-war reconstruction.....					1,000
18	Miscellaneous (net) ⁽¹⁾				2,854	2,928
19	TOTAL FUNDS APPLIED.....	20,136	21,592	28,638	25,403	27,835

⁽¹⁾ Mainly increases and decreases in net current assets.

⁽²⁾ Includes temporary loans.

TABLE 37
APPENDIX A

ALBERTA
REVENUE—SUMMARY BY SOURCES
(Provincial revenues and special funds)
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	TAXES—					
	Corporations:					
1	Income.....	183	530	895	1,305	184
2	Other.....	1,048	1,532	1,665	1,518	2
3	Income taxes on persons.....	432	660	900	936	134
4	Succession duties.....	257	1,326	375	673	687
5	Real and personal property.....	948	1,181	1,251	1,226	1,365
6	Gasoline.....	1,725	2,610	3,097	4,212	3,646
7	Sales.....		601	1		
8	Amusements.....	149	165	204	219	317
9	Other.....	13	11	60	68	72
10	<i>Sub-Total (Items 1 to 9).....</i>	<i>4,755</i>	<i>8,616</i>	<i>8,448</i>	<i>10,157</i>	<i>6,407</i>
	LICENCES, PERMITS AND FEES—					
11	Motor vehicles.....	1,668	1,945	2,478	2,869	3,058
12	Other.....	930	1,120	1,230	1,356	1,565
13	<i>Sub-Total (Items 11 and 12).....</i>	<i>2,598</i>	<i>3,065</i>	<i>3,708</i>	<i>4,225</i>	<i>4,623</i>
14	PUBLIC DOMAIN.....	926	1,645	2,095	2,574	2,886
15	LIQUOR CONTROL.....	1,270	2,594	2,938	3,898	5,356
16	MISCELLANEOUS REVENUES.....	993	850	736	817	979
17	<i>Sub-Total (Items 10, 13, 14 to 16).....</i>	<i>10,542</i>	<i>16,770</i>	<i>17,925</i>	<i>21,671</i>	<i>20,251</i>
	DOMINION OF CANADA—					
18	Dominion-Provincial Tax Suspension Agreement.....					3,767
19	Gasoline tax guarantee.....					
20	Adjustment under debt option plan ⁽¹⁾				1,747	1,747
21	Subsidies.....	1,757	1,776	1,787	1,788	1,795
22	Interim subsidies and special grants—adjustment ⁽¹⁾		600	600		
23	<i>Sub-Total (Items 18 to 22).....</i>	<i>1,757</i>	<i>2,376</i>	<i>2,387</i>	<i>3,535</i>	<i>7,309</i>
24	TOTAL REVENUE, Current Account.....	12,299	19,146	20,312	25,206	27,560

(1) In 1945 the province arranged to refund its debt and to provide for the payment of interest arrears on bonds, debentures and savings certificates; to facilitate the refunding the Dominion agreed to amend retroactively the Tax Suspension Agreement, substituting the debt option, calculated on the basis of interest at contractual rates, for the tax option provisions of the agreement, and providing further for the payment of an interim subsidy of \$600,000 per annum for the years 1937 to 1940 inclusive. Retroactive adjustments of provincial revenues, as shown in the above table, assume implementation of the Debt Reorganization Programme which does not become operative until accepted by the bondholders and the successful underwriting of serial debentures to the amount of approximately \$29,500,000. On consummation of the Programme the additional sums payable by the Dominion covering the period to March 31, 1944 would amount to \$7,640,799.90 and \$1,746,933.30 each year thereafter during the currency of the Tax Agreement.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	15,179	24,128	24,410	27,213	29,786
Add:					
Grants to cities in lieu of service tax.....	123				
Special funds revenue—Horned Cattle Trust, Cream Grading Service, etc.....	16	23	144	218	354
Liquor profits under-remitted or transferred to reserve.....	19	4	67	46	—44
Adjustment of interim subsidies and tax suspension agreement.....		600	600	1,747	1,747
	15,337	24,755	25,221	29,224	31,843
Deduct:					
Amounts deducted from expenditure per contra:					
Subventions and grants-in-aid.....	1,279	4,522	3,761	2,836	2,974
Interest revenue.....	1,260	566	581	493	450
Institutional revenue and sales.....	415	400	435	468	501
Refunds.....	84	121	132	221	358
	3,038	5,609	4,909	4,018	4,283
Total revenue, current account, per item 24.....	12,299	19,146	20,312	25,206	27,560

TABLE 37
APPENDIX B

ALBERTA

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures and special funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	PUBLIC WELFARE—					
1	Health and hospital care.....	1,452	2,044	2,075	2,280	2,321
2	Labour.....	80	110	123	118	127
3	Relief.....	2,247	1,958	1,656	215	171
4	Old age pensions.....	280	439	471	452	1,280
5	Other.....	346	530	544	478	427
6	<i>Sub-Total (Items 1 to 5).....</i>	<i>4,405</i>	<i>5,081</i>	<i>4,869</i>	<i>3,543</i>	<i>4,326</i>
7	EDUCATION.....	2,541	2,802	3,178	3,555	3,743
8	HIGHWAYS, BRIDGES AND FERRIES.....	1,020	2,596	2,969	2,719	3,047
9	AGRICULTURE.....	448	432	518	367	580
10	PUBLIC DOMAIN.....	817	633	826	968	991
11	DEBT CHARGES, NET, excluding debt retirement⁽¹⁾....	6,122	6,682	6,031	6,026	5,565
12	MUNICIPALITIES—Grants in lieu of service tax.....	123	62	62	62	62
13	OTHER EXPENDITURES.....	2,130	2,457	3,351	2,937	3,647
14	TOTAL EXPENDITURE, Current and Capital Accounts...	17,606	20,745	21,804	20,177	21,961

⁽¹⁾ Includes estimated amount for unpaid interest in the years 1937, 1939, 1941 and 1943.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current account.....	17,057	21,360	21,922	19,965	23,096
Net capital expenditure:					
Highways, bridges and ferries.....	239	1,259	1,418	1,045	1,244
Public buildings and public works.....	361	294	404	426	601
Unemployment relief.....	2,231	—19	—15	—87	—53
Foreign exchange.....	566				
Other.....	207	165	132	39	87
	20,661	23,068	23,861	21,388	24,975
Add:					
Grants to cities in lieu of service tax, per contra.....	123				
Special funds expenditure—Horned Cattle Trust, Cream Grading Service, etc.....	14	19	88	100	95
Debenture discount amortization—estimated.....	228	210	205	200	200
Lethbridge Northern Irrigation District, interest on debentures.....	341	167	162	166	170
Telephones surplus (—) or deficit.....	342		—245	—220	—627
Unpaid interest—estimated.....		3,200	3,001	2,969	2,944
	21,709	26,664	27,072	24,603	27,757
Deduct:					
Debt retirement excluded from expenditure:					
Sinking fund provision.....	757	13	13	13	13
Sinking fund earnings including Lethbridge Northern Irrigation District.....	308	297	346	395	500
Total debt retirement.....	1,065	310	359	408	513
Amounts deducted from revenue per contra:					
Subventions and grants-in-aid.....	1,279	4,522	3,761	2,836	2,974
Interest revenue.....	1,260	566	581	463	450
Institutional revenue and sales.....	415	400	435	468	501
Refunds.....	84	121	132	221	358
Post-War Reconstruction Fund.....					1,000
	4,103	5,919	5,268	4,426	5,796
Total expenditure, current and capital accounts, per item 14.....	17,606	20,745	21,804	20,177	21,961

TABLE 38

ALBERTA
LIABILITIES

Outstanding Debt—Direct and Indirect
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock	129,277	128,221	128,196	128,175	127,962
2	Less sinking funds	—8,515	—12,116	—13,314	—14,712	—16,200
3	<i>Sub-Total (Item 1, less item 2)</i>	<i>120,762</i>	<i>116,105</i>	<i>114,882</i>	<i>113,463</i>	<i>111,762</i>
	Treasury bills, held by:					
4	Dominion of Canada	10,519	26,548	26,510	26,441	26,257
5	Banks and other investors	1,027	1,059	1,659	1,659	1,659
6	<i>Sub-Total (Items 4 and 5)</i>	<i>11,546</i>	<i>27,607</i>	<i>28,169</i>	<i>28,100</i>	<i>27,916</i>
7	Temporary loans	3,668	5,800			
8	<i>Sub-Total (Items 3, 6 and 7)</i>	<i>135,976</i>	<i>149,512</i>	<i>143,051</i>	<i>141,563</i>	<i>139,678</i>
9	Savings deposits	9,231	7,020	5,408	4,356	3,551
10	Superannuation funds	1,899	2,521	2,915	3,302	3,715
11	Other deposits	98	100	79	77	59
12	Accrued interest	1,181	846	763	747	743
13	Accounts payable and other liabilities ⁽¹⁾	492	6,838	12,765	18,488	24,663
14	<i>Sub-Total (Items 9 to 13)</i>	<i>12,901</i>	<i>17,325</i>	<i>21,930</i>	<i>26,970</i>	<i>32,731</i>
15	TOTAL, DIRECT DEBT	148,877	166,837	164,981	168,533	172,409
	INDIRECT DEBT—					
16	Bonds, debentures and stock	6,814	6,591	6,565	6,565	6,537
17	Less sinking funds	—991	—1,470	—1,563	—1,970	—2,379
18	<i>Sub-Total (Item 16, less item 17)</i>	<i>5,823</i>	<i>5,121</i>	<i>5,002</i>	<i>4,595</i>	<i>4,158</i>
19	Guaranteed bank loans	2,874	3,161	3,579	2,228	1,521
20	Municipal Improvement Assistance loans			672	760	580
21	Other indirect debt					
22	TOTAL, INDIRECT DEBT	8,697	8,282	9,253	7,583	6,259
23	TOTAL OUTSTANDING DEBT, direct and indirect	157,574	175,119	174,234	176,116	178,668
24	<i>Not included in the above:</i> <i>School lands fund reserve</i>	<i>9,738</i>	<i>9,999</i>	<i>10,170</i>	<i>10,375</i>	<i>10,814</i>

(1) Includes estimated liability for unpaid interest on bonds, debentures and savings certificates.

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts:					
Net funded debt	132,143	143,573	142,926	141,455	139,589
Unfunded debt	15,369	15,709	8,573	7,892	7,531
Current liabilities	2,472	2,363	2,261	2,383	3,216
	149,984	161,645	153,760	151,730	150,336
Add: Due to trust account			63	130	
Unpaid interest—estimated		5,895	11,996	18,032	23,926
Less: Telephones and Liquor Board eliminations	—719	—703	—838	—1,369	—1,853
Sinking fund contributions not due	—388				
Total direct debt per item 15	148,877	166,837	164,981	168,533	172,409

TABLE 39

ALBERTA
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
1	CASH ⁽¹⁾	8	1,764	3,032	9,174	15,020
2	INVESTMENTS.....	2,964	787	857	1,030	4,116
3	DEBENTURE DISCOUNT UNAMORTIZED.....	4,481	4,093	4,129	4,137	4,147
	MISCELLANEOUS RECEIVABLES AND INVENTORIES—					
4	Taxes, licences, etc.....	4,228	4,000	3,668	3,991	3,180
5	Canadian Pacific and Canadian National Railways re sale of provincial railways.....	5,580	5,580			
	Other ⁽²⁾ :					
6	Direct.....	5,893	⁽³⁾ 8,583	⁽³⁾ 10,070	⁽³⁾ 13,559	⁽³⁾ 17,674
7	Indirect.....	276	162	796	1,162	615
8	Sub-Total (Items 4 to 7).....	15,977	18,325	14,534	18,712	21,469
	GOVERNMENT UTILITIES, excluding transportation—					
9	Alberta Government Telephones.....	16,486	15,615	15,717	15,976	16,533
10	TRANSPORTATION—Roads, bridges and ferries ⁽⁴⁾	32,831	38,232	41,013	43,159	45,534
	AGRICULTURE AND FARM SETTLEMENT—					
11	Due from Alberta Wheat Pool.....	5,417	4,568	4,096	3,595	3,064
	Other ⁽²⁾ :					
12	Direct.....	4,944	6,516	2,284	1,902	1,258
13	Indirect.....	2,598	2,999	3,455	1,826	1,486
14	Sub-Total (Items 11 to 13).....	12,959	14,083	9,835	7,323	5,808
	PUBLIC BUILDINGS AND PUBLIC WORKS—					
15	Direct ⁽⁴⁾	28,668	30,994	31,703	32,873	33,950
16	Indirect ⁽⁵⁾	5,823	5,121	5,002	4,595	4,158
17	Sub-Total (Items 15 and 16).....	34,491	36,115	36,705	37,468	38,108
18	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	37,377	⁽⁶⁾ 46,105	⁽⁶⁾ 48,412	⁽⁶⁾ 39,137	⁽⁶⁾ 27,933
19	TOTAL, represented by outstanding debt.....	157,574	175,119	174,234	176,116	178,668
	SUMMARY					
20	Direct Debt.....	148,877	166,837	164,981	168,533	172,409
21	Indirect Debt.....	8,697	8,282	9,253	7,583	6,259
22	TOTAL, per item 19.....	157,574	175,119	174,234	176,116	178,668

	1933	1937	1939	1941	1943
⁽¹⁾ Includes cash arising from revenue pre-payments.....		980	1,807	2,161	1,924
⁽²⁾ Due from:					
Dominion of Canada—miscellaneous.....	178	988	937	587	2,647
Dominion of Canada—adjustment re Tax Suspension Agreement (see footnote ⁽¹⁾ Table 37, Appendix A).....		600	1,800	4,147	7,641
Provinces.....					17
Municipalities.....	2,756	5,261	6,500	6,351	6,468
Other.....	10,777	11,411	7,368	7,364	4,260
Total (Items 6, 7, 12 and 13).....	13,711	18,260	16,605	18,449	21,033

⁽³⁾ Adjusted to include estimated amounts due from Dominion of Canada under the 1945 amendments to the Tax Suspension Agreement.

⁽⁴⁾ Accumulated capital expenditure.

⁽⁵⁾ Irrigation and drainage districts.

⁽⁶⁾ Adjusted to include estimated unpaid interest, less amounts due under the 1945 amendments to the Tax Suspension Agreement.

TABLE 40

BRITISH COLUMBIA
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SOURCE OF FUNDS					
1	TOTAL REVENUE, Appendix A, item 22.....	19,255	30,573	32,449	38,131	39,014
	OTHER SOURCES—					
2	New borrowings, less redemptions.....	4,751	2,382	3,205		
3	Superannuation funds and other deposits (net).....	641	974		858	1,285
4	Sale of investments (net).....		17	229		
5	Advances repaid (net).....	251			303	240
6	Debt retired through sinking funds and current account.....		745	3,441	22,609	1,100
7	Miscellaneous (net) ⁽¹⁾		1,154		4,469	
8	TOTAL FUNDS PROVIDED.....	24,898	35,845	39,324	66,370	41,639
	APPLICATION OF FUNDS					
9	TOTAL EXPENDITURE, Appendix B, item 13.....	22,308	33,530	32,891	32,250	30,116
	OTHER APPLICATIONS—					
10	Net redemptions of debt, less proceeds of issues.....				26,121	394
11	Superannuation funds and other deposits (net).....			(²)2,273		
12	Purchase of investments (net).....	11			2,584	8,074
13	Advances less repayments.....		103	110		
	Sinking fund and debt retirement provisions:					
14	Sinking fund provision and earnings.....	1,422	1,687	1,639	1,236	750
15	Redemptions from current account.....	362	525	528	1,620	1,682
16	Gain on realization of sinking fund investments.....			31	2,559	21
17	Miscellaneous (net) ⁽¹⁾	795		1,852		602
18	TOTAL FUNDS APPLIED.....	24,898	35,845	39,324	66,370	41,639

(¹) Mainly increases or decreases in net current assets; in 1941 includes 2,559 gain on realization of sinking fund investments.

(²) Includes charge for 3,500 debentures issued to Commissioner of Funds for Municipal Superannuation and Teachers' Pension Funds.

TABLE 40
APPENDIX A

BRITISH COLUMBIA
REVENUE—SUMMARY BY SOURCES
 (Provincial revenues, scaling and forest protection funds)
 (Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	TAXES—					
	Corporation:					
1	Income.....	1,072	1,804	2,370	5,795	.....
2	Other.....	2,253	4,234	4,237		.....
3	Income taxes on persons.....	2,046	2,002	2,206		.....
4	Succession duties.....	528	1,461	1,423	916	1,639
5	Real and personal property.....	1,181	1,443	1,656	1,346	1,477
6	Gasoline.....	2,055	3,163	3,455	4,006	3,139
7	Amusements.....	284	389	384	398	742
8	Other.....	559	571	515	598	601
9	<i>Sub-Total (Items 1 to 8).....</i>	<i>9,978</i>	<i>15,067</i>	<i>16,246</i>	<i>13,059</i>	<i>7,598</i>
	LICENCES, PERMITS AND FEES—					
10	Motor vehicles.....	1,954	3,004	3,292	3,472	3,295
11	Other.....	768	933	915	910	978
12	<i>Sub-Total (Items 10 and 11).....</i>	<i>2,722</i>	<i>3,937</i>	<i>4,207</i>	<i>4,382</i>	<i>4,273</i>
13	PUBLIC DOMAIN.....	3,183	5,632	5,682	6,742	6,253
14	LIQUOR CONTROL.....	2,314	4,120	4,482	5,953	6,971
15	MISCELLANEOUS REVENUES.....	184	193	208	157	243
16	<i>Sub-Total (Items 9, 12, 13 to 15).....</i>	<i>18,381</i>	<i>28,949</i>	<i>30,825</i>	<i>30,293</i>	<i>25,338</i>
	DOMINION OF CANADA—					
	Dominion-Provincial Tax Suspension Agreement⁽¹⁾:					
17	Income and corporation taxes suspended.....				6,872	12,048
18	Gasoline tax guarantee.....					625
19	Subsidies.....	874	874	874	966	1,003
20	Interim subsidies and special grants.....		750	750		
21	<i>Sub-Total (Items 17 to 20).....</i>	<i>874</i>	<i>1,624</i>	<i>1,624</i>	<i>7,838</i>	<i>13,676</i>
22	TOTAL REVENUE, Current Account.....	19,255	30,573	32,449	38,131	39,014

(1) Tax option plan

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Revenue per Public Accounts.....	20,209	31,037	32,826	38,763	38,761
<i>Add:</i>					
Amounts added to expenditure per contra:					
Licences and fees.....	109	139	254	149	110
Rents and miscellaneous services.....	74	70	63	62	59
Liquor Board contribution for policing services.....		25	25	25	25
Scaling and forest protection funds revenue.....	113	366	463	456	421
	20,505	31,637	33,631	39,455	39,376
<i>Deduct:</i>					
Amounts deducted from expenditure per contra:					
Interest revenue.....	78	189	176	211	251
Text Book Branch, net profit.....	7	5	2	3	5
New Westminster Bridge, tolls.....	59	64	56		
Rural School districts' taxes.....	550	729	859	910	
Repayment of advances and loans.....	556	77	89	200	106
	1,250	1,064	1,182	1,324	362
Total revenue, current account, per item 22.....	19,255	30,573	32,449	38,131	39,014

TABLE 40
APPENDIX B

BRITISH COLUMBIA

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

(Provincial expenditures, scaling and forest protection funds)

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	PUBLIC WELFARE—					
1	Health and hospital care	1,421	2,962	3,283	3,496	3,972
2	Labour	100	198	210	202	164
3	Relief	3,545	3,719	3,615	2,156	1,239
4	Old age pensions	409	588	665	713	1,632
5	Other	760	1,091	1,183	1,141	1,153
6	<i>Sub-Total (Items 1 to 5)</i>	<i>6,235</i>	<i>8,558</i>	<i>8,956</i>	<i>7,708</i>	<i>8,160</i>
7	EDUCATION	2,703	3,735	3,946	4,257	4,514
8	HIGHWAYS, BRIDGES AND FERRIES	2,102	7,110	4,923	5,160	3,885
9	AGRICULTURE	284	361	356	370	356
10	PUBLIC DOMAIN	1,149	2,313	2,639	2,421	2,204
11	DEBT CHARGES, NET, excluding debt retirement	6,694	6,723	6,935	6,968	6,113
12	OTHER EXPENDITURES	3,141	4,730	5,136	5,366	4,884
13	TOTAL EXPENDITURE, Current and Capital Accounts	22,308	33,530	32,891	32,250	30,116

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Expenditure per Public Accounts:					
Current Account	20,583	27,672	29,446	31,343	31,485
Net expenditure on capital account:					
Highways, bridges and ferries	92	3,866	1,597	1,790	615
Public buildings and public works	96	758	372	33	56
Unemployment relief	3,545	3,833	3,744	2,207	
	24,316	36,129	35,159	35,382	32,156
Add:					
Amounts added to revenue per contra:					
Licences and fees	109	139	254	149	110
Rents and miscellaneous services	74	70	63	62	59
Liquor Board contribution for policing services		25	25	25	25
Scaling and forest protection funds expenditure	118	194	442	301	205
Teachers' Pension Act				142	131
Debenture discount amortization estimated	170	172	208	200	200
	24,787	36,729	36,151	36,261	32,886
Deduct:					
Debt retirement, excluded from expenditure:					
Sinking fund provision	224	328	380	329	165
Serial redemptions	362	525	528	528	1,582
Other redemptions from current account				1,092	100
Sinking fund earnings	1,198	1,359	1,259	907	585
Total debt retirement	1,784	2,212	2,167	2,856	2,432
Amounts deducted from revenue per contra:					
Interest revenue	78	189	176	211	251
Text Book Branch, net profit	7	5	2	3	5
New Westminster Bridge, tolls	59	64	56		
Rural school districts' taxes	550	729	859	910	
Recoverable expenditure	1			31	82
	2,479	3,199	3,260	4,011	2,770
Total expenditure, current and capital accounts, per item 13	22,308	33,530	32,891	32,250	30,116

TABLE 41

BRITISH COLUMBIA

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	149,323	145,286	141,158	121,791	114,918
2	Less sinking funds.....	-28,003	-33,592	-34,286	-19,160	-16,748
3	<i>Sub-Total (Item 1, less item 2).....</i>	<i>121,320</i>	<i>111,694</i>	<i>106,872</i>	<i>102,631</i>	<i>98,170</i>
	Treasury bills, held by:					
4	Dominion of Canada.....	6,797	33,272	34,504	34,744	34,533
5	Banks and other investors.....	5,797	6,251	9,616	4,950	1,825
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>12,594</i>	<i>39,523</i>	<i>44,120</i>	<i>39,694</i>	<i>36,358</i>
7	Temporary loans.....					
8	<i>Sub-Total (Items 3 and 6).....</i>	<i>133,914</i>	<i>151,217</i>	<i>150,992</i>	<i>142,325</i>	<i>134,528</i>
9	Savings deposits.....					
10	Superannuation funds.....	1,339	12,022	10,663	10,485	12,455
11	Other deposits.....	802	974	1,096	1,264	1,738
12	Accrued interest.....	1,857	1,822	1,808	1,528	1,664
13	Accounts payable and other liabilities.....	3,283	6,534	6,043	4,764	3,224
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>7,281</i>	<i>21,352</i>	<i>19,610</i>	<i>18,041</i>	<i>19,081</i>
15	TOTAL, DIRECT DEBT.....	141,195	172,569	170,602	160,366	153,609
	INDIRECT DEBT—					
16	Bonds, debentures and stock.....	7,820	8,320	8,212	7,075	6,703
17	Less sinking funds.....	-1,124	-1,799	-2,131	-1,465	-1,741
18	<i>Sub-Total (Item 16, less item 17).....</i>	<i>6,696</i>	<i>6,521</i>	<i>6,081</i>	<i>5,610</i>	<i>4,962</i>
19	Guaranteed bank loans.....		153	49	13	5
20	Municipal Improvement Assistance loans.....			2,056	1,985	1,818
21	Other indirect debt.....				1,221	2,012
22	TOTAL, INDIRECT DEBT.....	6,696	6,674	8,186	8,829	8,797
23	TOTAL OUTSTANDING DEBT, direct and indirect.....	147,891	179,243	178,788	169,195	162,406

RECONCILIATION WITH PUBLIC ACCOUNTS

	1933	1937	1939	1941	1943
Totals per Public Accounts—					
Stock and debentures.....	129,163	125,126	120,998	101,631	114,918
Mortgage.....	109	70	51	32	12
Temporary loans.....	12,594	39,523	44,120	39,694	36,358
Pacific Great Eastern Railway stock and debentures.....	20,160	20,160	20,160	20,160	
Accounts payable.....	5,081	7,551	6,512	5,972	4,588
Money deposits.....	769	935	1,057	1,225	1,665
Superannuation and pension funds.....	1,339	12,022	10,663	10,485	12,455
Bequests and other special funds.....	33	47	39	39	73
Unemployment relief fund.....		697	1,288	288	288
	169,198	206,161	204,888	179,526	170,357
Less sinking funds.....	-28,003	-33,592	-34,286	-19,160	-16,748
Total direct debt per item 15.....	141,195	172,569	170,602	160,366	153,609

TABLE 42

BRITISH COLUMBIA
ASSETS AND CAPITALIZED EXPENDITURE
(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
1	CASH.....	1,965	11,930	9,874	14,207	13,830
2	INVESTMENTS.....		6,495	4,105	5,259	19,428
3	DEBENTURE DISCOUNT UNAMORTIZED.....					
4	MISCELLANEOUS RECEIVABLES AND INVENTORIES— Taxes, licences, etc.....	5,939	6,336	5,429	4,531	4,636
	Other ⁽¹⁾ :.....					
5	Direct.....	4,586	5,210	5,809	4,934	4,228
6	Indirect.....	6,273	6,391	7,980	8,829	8,797
7	Sub-Total (Items 4 to 6).....	16,798	17,937	19,218	18,294	17,661
8	GOVERNMENT UTILITIES, excluding transportation.....					
9	TRANSPORTATION— Roads, bridges and ferries ⁽²⁾	79,519	85,230	87,750	89,901	91,188
10	Pacific Great Eastern Railway.....	38,451	38,957	38,971	39,032	38,665
11	Sub-Total (Items 9 and 10).....	117,970	124,187	126,721	128,933	129,853
12	AGRICULTURE AND FARM SETTLEMENT— Land Settlement Board.....	1,780	1,635	1,557	1,477	1,477
	Other ⁽¹⁾ :.....					
13	Direct.....	65				82
14	Indirect.....	423	283	206		
15	Sub-Total (Items 12 to 14).....	2,268	1,918	1,763	1,477	1,559
16	PUBLIC BUILDINGS AND PUBLIC WORKS ⁽²⁾	20,684	21,051	21,436	21,212	21,497
17	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves and capital surplus.....	—11,794	—4,275	—4,329	—20,187	—41,422
18	TOTAL, represented by outstanding debt.....	147,891	179,243	178,788	169,195	162,406
	SUMMARY					
19	Direct Debt.....	141,195	172,569	170,602	160,366	153,609
20	Indirect Debt.....	6,696	6,674	8,186	8,829	8,797
21	TOTAL, per item 18.....	147,891	179,243	178,788	169,195	162,406
		1933	1937	1939	1941	1943
⁽¹⁾ Due from:						
Dominion of Canada.....		767	225	434	14	
Provinces.....						
Municipalities.....		7,614	8,365	9,879	10,457	9,974
Other.....		2,966	3,294	3,632	3,292	3,133
Total (Items 5, 6, 13 and 14).....		11,347	11,884	13,995	13,763	13,107
⁽²⁾ Accumulated capital expenditure.						

SECTION V

MUNICIPALITIES

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TABLE 43

PRINCE EDWARD ISLAND—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (collections)—					
1	Real property.....	243	289	291	334	393
2	Other.....	95	102	112	134	140
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>338</i>	<i>391</i>	<i>403</i>	<i>468</i>	<i>533</i>
4	LICENCES, PERMITS AND FEES.....	16	19	16	23	10
5	PUBLIC UTILITY CONTRIBUTIONS.....	5	13	19	44	51
6	MISCELLANEOUS.....	16	13	30	17	33
7	<i>Sub-Total (Items 3 to 6).....</i>	<i>375</i>	<i>436</i>	<i>468</i>	<i>552</i>	<i>627</i>
8	DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENT.....					10
9	TOTAL REVENUE.....	375	436	468	552	637
	ANALYSIS BY CLASS OF MUNICIPALITY					
10	Urban.....	260	321	361	441	463
11	Rural.....	115	115	107	111	174
12	TOTAL, as per item 9.....	375	436	468	552	637

TABLE 44

PRINCE EDWARD ISLAND—MUNICIPAL GOVERNMENTS
(Municipal and School Corporations)
EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED
SUMMARY BY SERVICES
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	6	6	7	7	7
2	Unemployment relief.....	15	37	12	3	.....
3	Sanitation and other.....	1	11	13	9	7
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>22</i>	<i>54</i>	<i>32</i>	<i>19</i>	<i>14</i>
5	EDUCATION.....	195	182	172	189	249
6	HIGHWAYS, ROADS AND STREETS.....	77	176	68	31	51
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	98	104	102	129	130
8	DEBT CHARGES, NET, excluding debt retirement.....	91	105	123	129	130
9	TOTAL EXPENDITURE, Current and Capital Accounts...	483	621	497	497	574
	ANALYSIS BY FUNDS					
10	Revenue fund.....	425	467	466	470	560
	Capital and loan funds:					
11	Sanitation.....	1	11	3	.....	.....
12	Education.....	16	5	1	10	.....
13	Highways, roads and streets.....	37	130	27	.....	13
14	Protection, general administration and sundry.....	4	8	.....	17	1
15	<i>Sub-Total (Items 11 to 14).....</i>	<i>58</i>	<i>154</i>	<i>31</i>	<i>27</i>	<i>14</i>
16	TOTAL, as per item 9.....	483	621	497	497	574
	ANALYSIS BY CLASS OF MUNICIPALITY					
17	Urban.....	368	506	390	386	400
18	Rural.....	115	115	107	111	174
19	TOTAL, as per item 9.....	483	621	497	497	574
	<i>Not included in above:</i>					
20	<i>Net debt retirement provision.....</i>	<i>38</i>	<i>27</i>	<i>50</i>	<i>53</i>	<i>67</i>
21	<i>Capital advances to public utilities.....</i>	<i>13</i>	<i>17</i>	<i>17</i>	<i>30</i>	<i>.....</i>

PRINCE EDWARD ISLAND—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	2,153	2,871	3,024	3,192	3,185
2	Less sinking funds.....	-456	-596	-542	-610	-799
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>1,697</i>	<i>2,275</i>	<i>2,482</i>	<i>2,582</i>	<i>2,386</i>
4	Temporary loans.....	134	224	337	61	25
5	Accounts payable and other liabilities.....	69	77	61	48	49
6	TOTAL DIRECT DEBT.....	1,900	2,576	2,880	2,691	2,460
	INDIRECT DEBT—					
7	Bonds, debentures and stock.....					
8	TOTAL INDIRECT DEBT.....					
9	TOTAL OUTSTANDING DEBT, direct and indirect.....	1,900	2,576	2,880	2,691	2,460
	ANALYSIS BY CLASS OF MUNICIPALITY					
10	Urban.....	1,900	2,576	2,880	2,691	2,460
11	TOTAL, as per item 9.....	1,900	2,576	2,880	2,691	2,460

TABLE 46

PRINCE EDWARD ISLAND—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	1	.....	56	53	55
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	94	154	217	224	234
3	Other.....	53	62	67	30	45
4	Sub-Total (Items 2 and 3).....	147	216	284	254	279
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	324	339	244	249	239
6	Electric power.....	130	118	180	230	210
7	Less sinking fund reserves.....	-173	-231	-178	-211	-250
8	Sub-Total (Items 5 to 7).....	281	226	246	268	199
9	TRANSPORTATION—roads, streets, bridges, etc.....	925	1,168	1,266	1,255	1,263
10	PUBLIC BUILDINGS AND PUBLIC WORKS.....	761	1,143	1,136	1,247	1,261
11	CUMULATIVE SUB-TOTAL.....	2,115	2,753	2,988	3,077	3,057
12	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund and other reserves and surpluses.....	-215	-177	-108	-386	-597
13	TOTAL, represented by outstanding debt.....	1,900	2,576	2,880	2,691	2,460

TABLE 47

NOVA SCOTIA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES—					
1	Real property.....	5,392	6,338	6,516	6,893	7,574
2	Income.....	45	76	93	108	.....
3	Other.....	1,497	1,747	1,964	2,029	2,402
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>(¹)6,934</i>	<i>8,161</i>	<i>8,573</i>	<i>(¹)9,030</i>	<i>(¹)9,976</i>
5	LICENCES, PERMITS AND FEES.....	54	44	50	57	85
6	PUBLIC UTILITY CONTRIBUTIONS.....	48	276	276	333	230
7	MISCELLANEOUS.....	1,519	848	863	649	750
8	<i>Sub-Total (Items 4 to 7).....</i>	<i>8,555</i>	<i>9,329</i>	<i>9,762</i>	<i>10,069</i>	<i>11,041</i>
9	DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENT.....					143
10	TOTAL REVENUE.....	8,555	9,329	9,762	10,069	11,184
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Urban.....	6,181	6,786	7,091	7,404	8,307
12	Rural.....	2,374	2,543	2,671	2,665	2,877
13	TOTAL, as per item 10.....	8,555	9,329	9,762	10,069	11,184

(¹) Tax collections.

TABLE 48

NOVA SCOTIA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care	628	511	544	775	630
2	Unemployment relief	670	300	316		
3	Sanitation and other	736	990	1,026	714	1,009
4	<i>Sub-Total (Items 1 to 3)</i>	<i>2,034</i>	<i>1,801</i>	<i>1,886</i>	<i>1,489</i>	<i>1,639</i>
5	EDUCATION	2,543	2,900	3,042	3,084	3,488
6	HIGHWAYS, ROADS AND STREETS	567	829	654	879	606
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY ..	1,897	2,293	2,363	2,421	2,498
8	DEBT CHARGES, Net, excluding debt retirement	1,269	1,314	1,267	1,225	1,316
9	<i>Sub-Total (Items 4 to 8)</i>	<i>8,310</i>	<i>9,137</i>	<i>9,212</i>	<i>9,098</i>	<i>9,547</i>
10	SPECIAL PAYMENTS TO PROVINCE	442	451	455	456	438
11	TOTAL EXPENDITURE, Current and Capital Accounts...	8,752	9,588	9,667	9,554	9,985
	ANALYSIS BY FUNDS					
12	Revenue fund	8,286	8,773	9,210	9,198	9,714
	Capital and loan funds:					
13	Health and hospital care		19			
14	Sanitation	21	81	45	13	35
15	Education	7	114	72	2	71
16	Highways, roads and streets	127	356	190	260	32
17	Protection, general administration and sundry	311	245	150	81	133
18	<i>Sub-Total (Items 13 to 17)</i>	<i>466</i>	<i>815</i>	<i>457</i>	<i>356</i>	<i>271</i>
19	TOTAL, as per item 11	8,752	9,588	9,667	9,554	9,985
	ANALYSIS BY CLASS OF MUNICIPALITY					
20	Urban	6,361	7,088	7,059	7,056	7,156
21	Rural	2,391	2,500	2,608	2,498	2,829
22	TOTAL, as per item 11	8,752	9,588	9,667	9,554	9,985
	<i>Not included in above:</i>					
23	Net debt retirement provision	508	517	548	696	739
24	Capital advances to public utilities	55	46	100	29	194

TABLE 49

NOVA SCOTIA—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	33,153	35,127	35,421	34,092	33,034
2	Less sinking funds.....	-9,897	-12,587	-13,555	-13,283	-14,285
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>23,256</i>	<i>22,540</i>	<i>21,866</i>	<i>20,809</i>	<i>18,749</i>
4	Temporary loans.....	2,388	1,511	1,844	1,307	569
5	Accounts payable and other liabilities.....	2,735	2,031	2,360	1,680	1,745
6	TOTAL DIRECT DEBT.....	28,379	26,082	26,070	23,796	21,063
	INDIRECT DEBT—					
7	Bonds, debentures and stock.....	240	481	500	963	933
8	Less sinking funds.....	-19	-37	-49	-61	-83
9	TOTAL INDIRECT DEBT.....	221	444	451	902	850
10	TOTAL OUTSTANDING DEBT, direct and indirect.....	28,600	26,526	26,521	24,698	21,913
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Urban.....	26,174	23,976	23,679	21,774	19,606
12	Rural.....	2,426	2,550	2,842	2,924	2,307
13	TOTAL, as per item 10.....	28,600	26,526	26,521	24,698	21,913

TABLE 50

NOVA SCOTIA—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	193	439	441	925	1,838
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	5,047	5,771	6,171	5,740	4,795
3	Other.....	1,425	1,261	1,526	1,245	1,306
4	<i>Sub-Total (Items 2 and 3).....</i>	<i>6,472</i>	<i>7,032</i>	<i>7,697</i>	<i>6,985</i>	<i>6,101</i>
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	6,334	5,909	6,612	6,410	6,084
6	Electric power.....	1,333	1,337	1,267	1,578	1,450
7	Less sinking fund reserves.....	-2,152	-2,373	-2,482	-2,519	-2,730
8	<i>Sub-Total (Items 5 to 7).....</i>	<i>5,515</i>	<i>4,873</i>	<i>5,397</i>	<i>5,469</i>	<i>4,804</i>
	TRANSPORTATION—					
9	Roads, streets, bridges, etc.....	6,700	7,788	8,317	7,967	7,834
10	Harbours, wharves, etc.....	188	188	188	141	97
11	<i>Sub-Total (Items 9 and 10).....</i>	<i>6,888</i>	<i>7,976</i>	<i>8,505</i>	<i>8,108</i>	<i>7,931</i>
12	PUBLIC BUILDINGS AND PUBLIC WORKS.....	14,854	15,427	14,383	13,912	13,403
13	CUMULATIVE SUB-TOTAL.....	33,922	35,747	36,423	35,399	34,077
14	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking funds and other reserves and surpluses.....	-5,322	-9,221	-9,902	-10,701	-12,164
15	TOTAL, represented by outstanding debt.....	28,600	26,526	26,521	24,698	21,913

TABLE 51

NEW BRUNSWICK—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES—					
1	Real property.....	3,235	4,017	3,922	4,686	4,417
2	Income.....	705	1,054	1,111	1,471	.....
3	Other.....	747	818	957	970	1,424
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>4,687</i>	<i>5,889</i>	<i>5,990</i>	<i>7,127</i>	<i>5,841</i>
5	LICENCES, PERMITS AND FEES.....	54	74	85	69	90
6	PUBLIC UTILITY CONTRIBUTIONS.....					75
7	MISCELLANEOUS.....	425	460	674	379	470
8	<i>Sub-Total (Items 4 to 7).....</i>	<i>5,166</i>	<i>6,423</i>	<i>6,749</i>	<i>7,575</i>	<i>6,476</i>
9	DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENT.....					1,380
10	TOTAL REVENUE.....	5,166	6,423	6,749	7,575	7,856
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Urban.....	3,742	4,364	4,871	5,287	5,533
12	Rural.....	1,424	2,059	1,878	2,288	2,323
13	TOTAL, as per item 10.....	5,166	6,423	6,749	7,575	7,856

TABLE 52

NEW BRUNSWICK—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	455	465	598	670	587
2	Unemployment relief.....	389	149			
3	Sanitation and other.....	359	513	501	373	365
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>1,203</i>	<i>1,127</i>	<i>1,099</i>	<i>1,043</i>	<i>952</i>
5	EDUCATION.....	2,248	2,382	2,334	2,438	2,614
6	HIGHWAYS, ROADS AND STREETS.....	580	561	670	484	467
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	1,436	1,622	1,955	1,729	2,280
8	DEBT CHARGES, NET, excluding debt retirement.....	865	1,007	997	864	807
9	TOTAL EXPENDITURE, Current and Capital Accounts...	6,332	6,699	7,055	6,558	7,120
	ANALYSIS BY FUNDS					
10	Revenue fund.....	5,962	6,295	6,545	6,494	6,898
	Capital and loan funds:					
11	Health and hospital care.....			115	7	65
12	Sanitation.....	39	15			31
13	Education.....		60			
14	Highways, roads and streets.....	230	192	194	42	6
15	Protection, general administration and sundry.....	101	137	201	15	120
16	<i>Sub-Total (Items 11 to 15).....</i>	<i>370</i>	<i>404</i>	<i>510</i>	<i>64</i>	<i>222</i>
17	TOTAL, as per item 9.....	6,332	6,699	7,055	6,558	7,120
	ANALYSIS BY CLASS OF MUNICIPALITY					
18	Urban.....	4,708	4,679	5,167	4,422	4,849
19	Rural.....	1,624	2,020	1,888	2,136	2,271
20	TOTAL, as per item 9.....	6,332	6,699	7,055	6,558	7,120
	<i>Not included in above:</i>					
21	Net debt retirement provision.....	268	420	493	526	717
22	Capital advances to public utilities.....	76	86	5	44	3

TABLE 53

NEW BRUNSWICK—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	24,170	26,593	26,682	26,352	25,074
2	Less sinking funds.....	-6,341	-8,021	-8,652	-9,027	-9,737
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>17,829</i>	<i>18,572</i>	<i>18,030</i>	<i>17,325</i>	<i>15,337</i>
4	Temporary loans.....	1,942	2,233	2,642	1,860	1,027
5	Accounts payable and other liabilities.....	1,200	1,195	1,292	2,125	2,123
6	TOTAL DIRECT DEBT.....	20,971	22,000	21,964	21,310	18,487
	INDIRECT DEBT—					
7	Bonds, debentures and stock.....	332	323	472	474	469
8	Less sinking funds.....	-13	-27	-43	-56	-70
9	TOTAL INDIRECT DEBT.....	319	296	429	418	399
10	TOTAL OUTSTANDING DEBT, direct and indirect.....	21,290	22,296	22,393	21,728	18,886
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Urban.....	17,082	17,133	17,034	16,579	14,461
12	Rural.....	4,208	5,163	5,359	5,149	4,425
13	TOTAL, as per item 10.....	21,290	22,296	22,393	21,728	18,886

TABLE 54

NEW BRUNSWICK—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	175	239	198	275	679
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	3,800	4,781	5,150	5,552	4,098
3	Other.....	1,600	1,679	1,532	1,217	2,136
4	Sub-Total (Items 2 and 3).....	5,400	6,460	6,682	6,769	6,234
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	7,096	6,967	6,430	6,368	6,282
6	Electric power.....	1,757	1,713	1,686	1,618	1,361
7	Other.....		50	40	62	34
8	Less sinking fund reserves.....	-2,443	-2,816	-2,759	-2,652	-2,887
9	Sub-Total (Items 5 to 8).....	6,410	5,914	5,397	5,396	4,790
	TRANSPORTATION—					
10	Roads, streets, bridges, etc.....	3,000	3,703	3,550	3,380	3,269
11	Harbours, etc.....	319	25	25		5
12	Sub-Total (Items 10 and 11).....	3,319	3,728	3,575	3,380	3,274
13	PUBLIC BUILDINGS AND PUBLIC WORKS.....	12,230	13,978	14,837	14,998	14,362
14	CUMULATIVE SUB-TOTAL.....	27,534	30,319	30,689	30,818	29,339
15	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund and other reserves ⁽¹⁾ and surpluses.....	-6,244	-8,023	-8,296	-9,090	-10,453
16	TOTAL, represented by outstanding debt.....	21,290	22,296	22,393	21,728	18,886

(1) Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

TABLE 55

QUEBEC—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		(¹)1933	1937	1939	1941	1943 Estimated
	TAXES (²)—					
1	Real property.....	54,652	54,348	56,489	60,419	61,120
2	Sales.....		4,412	4,698	6,793	8,116
3	Income.....		1,694	2,115	2,273	
4	Other.....	4,329	4,894	5,156	6,397	6,322
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>58,981</i>	<i>65,348</i>	<i>68,458</i>	<i>75,882</i>	<i>75,558</i>
6	LICENCES, PERMITS AND FEES.....	2,050	2,461	2,574	2,750	2,844
7	PUBLIC UTILITY CONTRIBUTIONS.....	2,086	3,603	4,084	4,804	5,258
8	MISCELLANEOUS.....	10,008	9,115	8,578	8,238	7,438
9	<i>Sub-Total (Items 5 to 8).....</i>	<i>73,125</i>	<i>80,527</i>	<i>83,694</i>	<i>91,674</i>	<i>91,098</i>
10	DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENT.....					2,397
11	TOTAL REVENUE.....	73,125	80,527	83,694	91,674	93,495
	ANALYSIS BY CLASS OF MUNICIPALITY					
12	Metropolitan (Montreal).....	48,645	54,665	55,469	61,749	59,675
13	Other urban.....	18,316	19,476	21,634	23,045	25,802
14	Rural.....	6,164	6,386	6,591	6,880	8,018
15	TOTAL, as per item 11.....	73,125	80,527	83,694	91,674	93,495

(¹) Figures for Municipal corporations are for 1934, as the 1933 figures published in the Municipal Statistics Report of the Province are not on a comparable basis with following years.

(²) Collection figures for rural municipalities and villages and taxes levied for cities and towns.

TABLE 56

QUEBEC—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		(¹)1933	1937	1939	1941	1943 Estimated
	PUBLIC WELFARE—					
1	Health and hospital care.....	3,890	3,916	4,101	4,257	4,414
2	Unemployment relief.....	8,856	7,170	5,257	1,250	113
3	Sanitation and other.....	2,980	4,286	4,992	4,755	5,430
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>15,726</i>	<i>15,372</i>	<i>14,350</i>	<i>10,262</i>	<i>9,957</i>
5	EDUCATION.....	17,378	16,807	19,876	19,057	18,393
6	HIGHWAYS, ROADS AND STREETS.....	6,213	6,751	7,079	7,331	10,349
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	23,664	24,436	27,714	29,744	26,987
8	DEBT CHARGES, NET, excluding debt retirement.....	22,605	21,691	22,243	19,833	17,579
9	TOTAL EXPENDITURE, Current and Capital Accounts...	85,586	85,057	91,262	86,227	83,265
	ANALYSIS BY FUNDS					
10	Revenue Funds.....	80,531	82,291	86,654	83,247	81,729
	Capital and loan funds:					
11	Sanitation.....	675	576	504	222	798
12	Education.....	2,540	664	2,091	969	510
13	Highways, roads and streets.....	1,107	599	1,009	445	120
14	Protection, general administration and sundry.....	733	927	1,004	1,344	108
15	<i>Sub-Total (Items 11 to 14).....</i>	<i>5,055</i>	<i>2,766</i>	<i>4,608</i>	<i>2,980</i>	<i>1,536</i>
16	TOTAL, as per item 9.....	85,586	85,057	91,262	86,227	83,265
	ANALYSIS BY CLASS OF MUNICIPALITY					
17	Metropolitan (Montreal).....	61,012	58,434	61,865	57,612	52,534
18	Other urban.....	18,741	20,794	22,809	21,898	23,259
19	Rural.....	5,833	5,829	6,588	6,717	7,472
20	TOTAL, as per item 9.....	85,586	85,057	91,262	86,227	83,265
	<i>Not included in above:</i>					
21	<i>Net debt retirement provision.....</i>	<i>5,969</i>	<i>7,259</i>	<i>8,591</i>	<i>6,933</i>	<i>8,432</i>
22	<i>Capital advances to public utilities.....</i>	<i>700</i>	<i>769</i>	<i>788</i>	<i>898</i>	<i>480</i>

(¹) Figures for Municipal corporations are for 1934, as the 1933 figures published in the Municipal Statistics Report of the Province are not on a comparable basis with following years. School figures are for the fiscal year ended June 30, 1933.

TABLE 57

QUEBEC—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943 Estimated
	DIRECT DEBT—					
1	Bonds, debentures and stock	479,855	515,172	513,414	513,898	499,146
2	Less sinking funds	—51,990	—75,192	—86,589	—90,622	—93,551
3	<i>Sub-Total (Item 1 less item 2)</i>	<i>427,865</i>	<i>439,980</i>	<i>426,825</i>	<i>423,276</i>	<i>405,595</i>
4	Temporary loans	48,745	36,552	56,754	46,145	30,328
5	Accounts payable and other liabilities	27,979	27,251	35,108	30,439	33,443
6	TOTAL DIRECT DEBT	504,589	503,783	518,687	499,860	469,366
	INDIRECT DEBT—					
7	Bonds, debentures and stock	75	75	75	75	75
8	Less sinking funds			—3	—3	—6
9	<i>Sub-Total (Item 7 less item 8)</i>	<i>75</i>	<i>75</i>	<i>72</i>	<i>72</i>	<i>69</i>
10	Other loans	1,500	1,475	1,398	1,311	1,214
11	Commitments to hospitals and institutions	2,275	2,061	2,433	2,073	1,712
12	TOTAL INDIRECT DEBT	3,850	3,611	3,903	3,456	2,995
13	TOTAL OUTSTANDING DEBT, direct and indirect	508,439	507,394	522,590	503,316	472,361
	ANALYSIS BY CLASS OF MUNICIPALITY					
14	Metropolitan (Montreal)	368,273	367,650	378,342	368,437	343,688
15	Other urban	123,162	123,577	128,432	120,401	115,098
16	Rural	17,004	16,167	15,816	14,478	13,575
17	TOTAL, as per item 13	508,439	507,394	522,590	503,316	472,361

TABLE 58

QUEBEC—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943 ⁽¹⁾ Estimated
1	CASH AND INVESTMENTS.....	8,155	6,310	11,607	20,052	20,435
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes.....	93,352	50,274	50,064	39,370	26,375
3	Other.....	18,965	20,158	34,346	33,133	31,418
4	Sub-Total (Items 2 and 3).....	112,317	70,432	84,410	72,503	57,793
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	83,214	89,681	88,528	87,823	(²)79,670
6	Electric power.....	4,161	4,212	4,166	4,551	3,975
7	Less sinking fund reserves.....	-10,200	-13,300	-14,853	-15,740	-16,155
8	Sub-Total (Items 5 to 7).....	77,175	80,593	77,841	76,634	67,490
	TRANSPORTATION—					
9	Roads, bridges, streets, sidewalks, etc.....	99,000	109,000	108,500	107,300	101,000
10	Harbours and ferries.....	183	180	179	176	123
11	Sub-Total (Items 9 and 10).....	99,183	109,180	108,679	107,476	101,123
12	PUBLIC BUILDINGS AND PUBLIC WORKS.....	289,915	274,732	263,930	266,291	263,954
13	CUMULATIVE SUB-TOTAL.....	586,745	541,247	546,467	542,956	510,795
14	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves ⁽³⁾ and surpluses.....	-78,306	-33,853	-23,877	-39,640	-38,434
15	TOTAL, represented by outstanding debt.....	508,439	507,394	522,590	503,316	472,361

(1) The basis of reporting for cities and towns was changed in 1943 but these figures have been adjusted so far as possible to conform with those in the other years shown in this table.

(2) Including Montreal W. W. Debt at 47,501 being amount shown at April 30, 1943.

(3) Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

TABLE 59

ONTARIO—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (collections)—					
1	Real property.....	104,842	110,380	106,791	108,468	103,977
2	Income.....	3,546	299	289	309	320
3	Other.....	8,657	9,963	10,331	10,387	10,034
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>117,045</i>	<i>120,642</i>	<i>117,411</i>	<i>119,164</i>	<i>114,331</i>
5	LICENCES, PERMITS AND FEES.....	1,300	1,615	1,640	1,780	1,870
6	PUBLIC UTILITY CONTRIBUTIONS.....	712	990	1,072	1,668	1,773
7	MISCELLANEOUS.....	9,261	6,393	6,645	7,188	6,749
8	<i>Sub-Total (Items 4 to 7).....</i>	<i>128,318</i>	<i>129,640</i>	<i>126,768</i>	<i>129,800</i>	<i>124,723</i>
9	PROVINCIAL SUBSIDIES—GENERAL.....		2,921	4,445	2,988	3,413
10	TOTAL REVENUE.....	128,318	132,561	131,213	132,788	128,136
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Metropolitan (Toronto).....	47,622	47,736	46,266	46,187	42,630
12	Metropolitan (Windsor).....	3,141	5,188	4,882	5,122	5,328
13	Other urban.....	55,959	56,842	55,240	56,677	55,281
14	Rural.....	21,596	22,795	24,825	24,802	24,897
15	TOTAL, as per item 10.....	128,318	132,561	131,213	132,788	128,136

TABLE 60

ONTARIO—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	5,835	5,995	5,280	4,753	4,894
2	Old age pensions.....	847				
3	Unemployment relief.....	7,700	6,898	6,283	1,952	1,708
4	Sanitation and other.....	10,727	7,745	7,163	7,294	9,217
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>25,109</i>	<i>20,638</i>	<i>18,726</i>	<i>13,999</i>	<i>15,819</i>
6	EDUCATION.....	32,439	34,596	35,882	34,333	(¹)37,869
7	HIGHWAYS, ROADS AND STREETS.....	12,225	11,412	10,349	11,390	10,384
8	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY.....	33,989	31,767	32,373	34,092	35,502
9	DEBT CHARGES, NET, excluding debt retirement.....	19,330	15,704	14,800	12,535	10,225
10	TOTAL EXPENDITURE, Current and Capital Accounts..	123,092	114,117	112,130	106,349	109,799
	ANALYSIS BY FUNDS					
11	Revenue fund.....	116,658	108,250	106,948	103,190	107,415
	Capital and loan funds:					
12	Health and hospital care.....	375	294	265	27	139
13	Sanitation and other welfare.....	1,946	275	736	548	474
14	Education.....	771	1,810	2,001	422	457
15	Highways, roads and streets.....	1,610	1,986	718	857	584
16	Protection, general administration and sundry.....	1,732	1,502	1,462	1,305	730
17	<i>Sub-Total (Items 12 to 16).....</i>	<i>6,434</i>	<i>5,867</i>	<i>5,182</i>	<i>3,159</i>	<i>2,384</i>
18	TOTAL, as per item 10.....	123,092	114,117	112,130	106,349	109,799
	ANALYSIS BY CLASS OF MUNICIPALITY					
19	Metropolitan (Toronto).....	45,003	41,127	39,477	36,231	36,709
20	Metropolitan (Windsor).....	3,861	4,243	4,914	4,877	4,642
21	Other urban.....	50,980	47,735	46,688	43,845	46,864
22	Rural.....	23,248	21,012	21,051	21,396	21,584
23	TOTAL, as per item 10.....	123,092	114,117	112,130	106,349	109,799
	<i>Not included in above:</i>					
24	Net debt retirement provision.....	17,828	17,041	22,520	21,726	17,012
25	Capital advances to public utilities.....	3,190	2,772	1,134	918	144

(¹) Estimated.

TABLE 61

ONTARIO—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	506,124	452,118	404,020	346,376	289,233
2	Less sinking funds.....	-58,434	-61,328	-65,344	-54,332	-47,500
3	Sub-Total (Item 1 less item 2).....	447,690	390,790	338,676	292,044	241,733
4	Temporary loans.....	44,329	29,999	30,324	13,222	5,838
5	Accounts payable and other liabilities.....	13,500	17,080	19,450	12,583	11,172
6	TOTAL DIRECT DEBT.....	505,519	437,869	388,450	317,849	258,743
	INDIRECT DEBT—					
7	Bonds, debentures and stock.....	34,891	26,572	25,119	24,013	23,197
8	Less sinking funds.....	-169	-250	-119	-130	-162
9	TOTAL INDIRECT DEBT.....	34,722	26,322	25,000	23,883	23,035
10	TOTAL OUTSTANDING DEBT, direct and indirect.....	540,241	464,191	413,450	341,732	281,778
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Metropolitan (Toronto).....	247,618	219,628	194,509	162,549	137,963
12	Metropolitan (Windsor).....	48,994	47,027	47,350	41,807	33,533
13	Other urban.....	201,115	160,687	138,855	111,313	91,806
14	Rural.....	42,514	36,849	32,736	26,063	18,476
15	TOTAL, as per item 10.....	540,241	464,191	413,450	341,732	281,778

TABLE 62

ONTARIO—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS	(¹)6,300	(¹)13,553	13,637	15,150	20,951
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties	72,687	57,231	52,149	39,684	29,602
3	Other	(¹)27,000	(¹)24,000	20,918	13,828	12,914
4	Sub-Total (Items 2 and 3)	99,687	81,231	73,067	53,512	42,516
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks	67,281	55,032	49,293	46,330	40,346
6	Electric power	43,839	33,639	28,686	18,567	14,083
7	Telephones	703	553	271	187	148
8	Other	5,177	9,054	8,506	7,906	6,145
9	Less sinking fund reserves	-23,248	-25,042	-26,340	-18,152	-16,073
10	Sub-Total (Items 5 to 9)	93,752	73,236	60,416	54,838	44,649
	TRANSPORTATION—					
11	Street railways and bus lines(²)	43,793	31,049	27,764	20,773	16,144
12	Roads, bridges, streets, sidewalks, etc.	113,200	89,565	74,949	64,752	53,640
13	Harbours and ferries	23,178	24,338	23,386	22,584	21,831
14	Sub-Total (Items 11 to 13)	180,171	144,952	126,099	108,109	91,615
15	PUBLIC BUILDINGS AND PUBLIC WORKS	242,452	223,180	208,076	184,492	158,813
16	CUMULATIVE SUB-TOTAL	622,362	536,152	481,295	416,101	358,544
17	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves (³) and surpluses	-82,121	-71,961	-67,845	-74,369	-76,766
18	TOTAL, represented by outstanding debt	540,241	464,191	413,450	341,732	281,778

⁽¹⁾ Estimated.⁽²⁾ After deducting sinking fund reserves.⁽³⁾ Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

MANITOBA—MUNICIPAL GOVERNMENTS

(Municipal⁽¹⁾ and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (collections)—					
1	Real property.....	16,878	17,131	16,623	16,553	17,226
2	Other.....	887	1,167	1,820	1,805	1,547
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>17,765</i>	<i>18,298</i>	<i>18,443</i>	<i>18,358</i>	<i>18,773</i>
4	LICENCES, PERMITS AND FEES.....	268	318	336	363	337
5	PUBLIC UTILITY CONTRIBUTIONS.....	323	412	738	793	1,031
6	MISCELLANEOUS.....	1,032	1,358	1,925	1,940	2,170
7	TOTAL REVENUE.....	19,388	20,386	21,442	21,454	22,311
	ANALYSIS BY CLASS OF MUNICIPALITY					
8	Metropolitan (Winnipeg).....	12,255	12,773	13,658	13,520	13,476
9	Other urban.....	2,102	2,027	2,088	2,156	2,292
10	Rural.....	5,031	5,586	5,696	5,778	6,543
11	TOTAL, as per item 7.....	19,388	20,386	21,442	21,454	22,311

(1) Including Greater Winnipeg Water District, Greater Winnipeg Sanitary District and Municipal Commissioner's levy.

TABLE 64

MANITOBA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	935	1,032	1,039	1,019	826
2	Unemployment relief.....	1,929	2,125	1,524	790	99
3	Sanitation and other.....	714	1,455	1,296	1,313	1,686
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>3,578</i>	<i>4,612</i>	<i>3,859</i>	<i>3,122</i>	<i>2,611</i>
5	EDUCATION.....	5,218	5,301	5,508	5,682	6,470
6	HIGHWAYS, ROADS AND STREETS.....	1,154	1,943	1,920	2,003	2,388
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	5,501	4,985	5,604	5,387	5,409
8	DEBT CHARGES, NET, excluding debt retirement.....	3,931	3,689	3,009	2,686	2,642
9	<i>Sub-Total (Items 4 to 8).....</i>	<i>19,382</i>	<i>20,530</i>	<i>19,900</i>	<i>18,880</i>	<i>19,520</i>
10	SPECIAL PAYMENTS TO PROVINCE ⁽¹⁾	680	751	763	778	953
11	TOTAL EXPENDITURE, Current and Capital Accounts...	20,062	21,281	20,663	19,658	20,473
	ANALYSIS BY FUNDS					
12	Revenue fund.....	19,797	20,629	20,406	19,440	20,221
	Capital and loan funds:					
13	Sanitation.....	103	407			
14	Education.....	40	13	104	52	30
15	Highways, roads and streets.....	9	55			
16	Protection, general administration and sundry.....	113	177	153	166	222
17	<i>Sub-Total (Items 13 to 16).....</i>	<i>265</i>	<i>652</i>	<i>257</i>	<i>218</i>	<i>252</i>
18	TOTAL, as per item 11.....	20,062	21,281	20,663	19,658	20,473
	ANALYSIS BY CLASS OF MUNICIPALITY					
19	Metropolitan (Winnipeg).....	13,902	14,294	13,605	12,858	12,412
20	Other urban.....	1,866	1,892	1,828	1,776	2,214
21	Rural.....	4,294	5,095	5,230	5,024	5,847
22	TOTAL, as per item 11.....	20,062	21,281	20,663	19,658	20,473
	<i>Not included in above:</i>					
23	Net debt retirement provision.....	1,580	1,479	1,272	1,239	1,311
24	Capital advances to public utilities.....	142	636	388	328	165

(1) Municipal Commissioner and Trunk Highway levies.

MANITOBA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	99,606	96,090	92,321	79,104	65,006
2	Less sinking funds.....	—33,919	—39,365	—41,542	—35,564	—31,030
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>65,687</i>	<i>56,725</i>	<i>50,779</i>	<i>43,540</i>	<i>33,976</i>
4	Treasury bills.....	1,367	4,153	4,088	4,088	4,088
5	Temporary loans.....	8,659	12,524	9,223	7,739	6,248
6	Accounts payable and other liabilities.....	9,803	10,046	5,771	6,109	5,430
7	TOTAL DIRECT DEBT.....	85,516	83,448	69,861	61,476	49,742
	INDIRECT DEBT—					
8	Bonds, debentures and stock.....	16,658	16,660	16,659	16,123	14,995
9	Less sinking funds.....	—3,155	—4,398	—5,204	—5,422	—5,228
10	<i>Sub-Total (Item 8 less item 9).....</i>	<i>13,503</i>	<i>12,262</i>	<i>11,455</i>	<i>10,701</i>	<i>9,767</i>
11	Other loans.....	688	469	388	291	164
12	TOTAL INDIRECT DEBT.....	14,191	12,731	11,843	10,992	9,931
13	TOTAL OUTSTANDING DEBT, direct and indirect.....	99,707	96,179	81,704	72,468	59,673
	ANALYSIS BY CLASS OF MUNICIPALITY					
14	Metropolitan (Winnipeg).....	81,457	76,551	66,723	59,820	50,246
15	Other urban.....	7,060	8,352	5,542	4,367	2,732
16	Rural.....	11,190	11,276	9,439	8,281	6,695
17	TOTAL, as per item 13.....	99,707	96,179	81,704	72,468	59,673

TABLE 66

MANITOBA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	1,822	3,282	2,839	4,031	5,272
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	33,026	33,207	26,682	24,387	20,129
3	Other.....	3,732	3,780	4,101	3,573	5,405
4	<i>Sub-Total (Items 2 and 3).....</i>	<i>36,758</i>	<i>36,987</i>	<i>30,783</i>	<i>27,960</i>	<i>25,534</i>
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	25,595	24,725	24,512	21,261	18,021
6	Electric power.....	27,079	26,672	26,592	24,762	20,758
7	Telephone.....	93	71	41	6	
8	Other.....	4,286	4,048	3,864	2,830	1,540
9	Less sinking fund reserves.....	<i>-15,691</i>	<i>-20,476</i>	<i>-23,961</i>	<i>-21,865</i>	<i>-18,829</i>
10	<i>Sub-Total (Items 5 to 9).....</i>	<i>41,362</i>	<i>35,040</i>	<i>31,048</i>	<i>26,994</i>	<i>21,490</i>
11	TRANSPORTATION—roads, streets, bridges, etc.....	19,830	12,874	10,066	7,546	5,573
12	PUBLIC BUILDINGS AND PUBLIC WORKS.....	39,519	41,899	40,363	34,833	29,623
13	CUMULATIVE SUB-TOTAL.....	139,291	130,082	115,099	101,364	87,492
14	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund and other reserves ⁽¹⁾ and surpluses....	<i>-39,584</i>	<i>-33,903</i>	<i>-33,395</i>	<i>-28,896</i>	<i>-27,819</i>
15	TOTAL, represented by outstanding debt.....	99,707	96,179	81,704	72,468	59,673

⁽¹⁾ Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

SASKATCHEWAN—MUNICIPAL GOVERNMENTS

(Municipal⁽¹⁾ and School Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (collections)—					
1	Real property.....	11,709	9,809	15,650	15,931	22,300
2	Other.....	1,112	1,143	1,391	1,460	1,688
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>12,821</i>	<i>10,952</i>	<i>17,041</i>	<i>17,391</i>	<i>23,988</i>
4	LICENCES, PERMITS AND FEES.....	497	469	555	603	675
5	PUBLIC UTILITY CONTRIBUTIONS.....	685	1,057	1,324	1,643	2,009
6	MISCELLANEOUS.....	3,344	2,297	3,165	2,831	3,486
7	TOTAL REVENUE.....	17,347	14,775	22,085	22,468	30,158
	ANALYSIS BY CLASS OF MUNICIPALITY					
8	Urban.....	9,800	10,167	12,058	12,200	13,263
9	Rural.....	7,547	4,608	10,027	10,268	16,895
10	TOTAL, as per item 7.....	17,347	14,775	22,085	22,468	30,158

(¹) Including Local Improvement Districts.

TABLE 68

SASKATCHEWAN—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care ⁽¹⁾	1,449	1,574	1,698	1,753	1,835
2	Unemployment relief.....	687	657	725	385	155
3	Sanitation and other.....	800	1,284	1,086	1,246	1,469
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>2,936</i>	<i>3,515</i>	<i>3,509</i>	<i>3,384</i>	<i>3,459</i>
5	EDUCATION.....	5,769	5,069	5,751	6,954	8,655
6	HIGHWAYS, ROADS AND STREETS.....	1,881	1,870	2,614	2,895	3,398
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY.....	4,587	4,241	5,386	5,150	5,892
8	DEBT CHARGES, NET, excluding debt retirement.....	2,573	3,200	2,986	2,789	2,221
9	TOTAL EXPENDITURE, Current and Capital Accounts..	17,746	17,895	20,246	21,172	23,625
	ANALYSIS BY FUNDS					
10	Revenue fund.....	17,524	17,834	19,850	21,052	23,594
	Capital and loan funds:					
11	Health and hospital care.....	3				
12	Sanitation.....	6		45	27	1
13	Education.....	38	50	17	56	6
14	Highways, roads and streets.....	175		79	10	24
15	Protection, general administration and sundry.....		11	255	27	
16	<i>Sub-Total (Items 11 to 15).....</i>	<i>222</i>	<i>61</i>	<i>396</i>	<i>120</i>	<i>31</i>
17	TOTAL, as per item 9.....	17,746	17,895	20,246	21,172	23,625
	ANALYSIS BY CLASS OF MUNICIPALITY					
18	Urban.....	10,134	10,652	11,426	11,102	11,679
19	Rural.....	7,612	7,243	8,820	10,070	11,946
20	TOTAL, as per item 9.....	17,746	17,895	20,246	21,172	23,625
	<i>Not included in above:</i>					
21	Net debt retirement provision.....	1,244	716	717	668	1,359
22	Capital advances to public utilities.....	6	101	58	10	6

⁽¹⁾ Includes medical care.

SASKATCHEWAN—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock	63,870	60,380	59,167	55,935	50,105
2	Less sinking funds	—16,532	—21,223	—22,605	—23,758	—24,197
3	Sub-Total (Item 1 less Item 2)	47,338	39,157	36,562	32,177	25,908
4	Temporary loans	13,848	17,545	33,111	22,037	18,378
5	Accounts payable and other liabilities	7,071	30,386	28,656	32,681	31,458
6	TOTAL DIRECT DEBT	68,257	87,088	98,329	86,895	75,744
	INDIRECT DEBT—					
7	Other loans	120	40	.....	.....	.....
8	TOTAL INDIRECT DEBT	120	40	.....	.....	.....
9	TOTAL OUTSTANDING DEBT, direct and indirect	68,377	87,128	98,329	86,895	75,744
	ANALYSIS BY CLASS OF MUNICIPALITY					
10	Urban	47,463	41,552	39,690	33,609	27,582
11	Rural	20,914	45,576	58,639	53,286	48,162
12	TOTAL, as per item 9	68,377	87,128	98,329	86,895	75,744

TABLE 70

SASKATCHEWAN—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS	3,103	2,610	4,361	5,911	10,156
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties	47,069	44,306	47,626	48,157	40,027
3	Other	12,100	35,848	49,683	44,984	45,709
4	Sub-Total (Items 2 and 3)	59,169	80,154	97,309	93,141	85,736
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks	7,939	7,526	7,724	8,071	6,725
6	Electric power	6,637	5,891	5,254	3,947	2,380
7	Telephone	4,573	3,108	2,924	2,567	1,768
8	Less sinking fund reserves	-6,383	-8,090	-8,575	-8,121	-6,266
9	Sub-Total (Items 5 to 8)	12,766	8,435	7,327	6,464	4,607
	TRANSPORTATION—					
10	Street Railways and bus lines ⁽¹⁾	3,384	3,299	3,260	3,244	3,304
11	Roads, bridges, streets, sidewalks, etc.	6,050	6,025	5,665	5,015	4,445
12	Sub-Total (Items 10 and 11)	9,434	9,324	8,925	8,259	7,749
13	PUBLIC BUILDINGS AND PUBLIC WORKS	34,770	32,122	31,098	29,517	27,908
14	CUMULATIVE SUB-TOTAL	119,242	132,645	149,020	143,292	136,156
15	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves ⁽²⁾ and surpluses	-50,865	-45,517	-50,691	-56,397	-60,412
16	TOTAL, represented by outstanding debt	68,377	87,128	98,329	86,895	75,744

⁽¹⁾ After deducting sinking fund reserves.⁽²⁾ Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

ALBERTA—MUNICIPAL GOVERNMENTS(Municipal⁽¹⁾ and School Corporations)**REVENUE—SUMMARY BY SOURCES**

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (collections)—					
1	Real property.....	15,905	16,370	17,725	17,873	21,444
2	Other.....	944	1,000	899	916	1,029
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>16,849</i>	<i>17,370</i>	<i>18,624</i>	<i>18,789</i>	<i>22,473</i>
4	LICENCES, PERMITS AND FEES.....	357	355	379	450	425
5	PUBLIC UTILITY CONTRIBUTIONS.....	1,218	1,763	1,812	2,067	2,068
6	MISCELLANEOUS.....	1,050	1,011	1,550	1,546	2,430
7	<i>Sub-Total (Items 3 to 6).....</i>	<i>19,474</i>	<i>20,499</i>	<i>22,365</i>	<i>22,852</i>	<i>27,396</i>
8	PROVINCIAL SUBSIDIES—GENERAL.....	120	62	62	62	63
9	TOTAL REVENUE.....	19,594	20,561	22,427	22,914	27,459
	ANALYSIS BY CLASS OF MUNICIPALITY					
10	Urban.....	13,348	14,064	14,858	15,251	16,289
11	Rural.....	6,246	6,497	7,569	7,663	11,170
12	TOTAL, as per item 9.....	19,594	20,561	22,427	22,914	27,459

⁽¹⁾ Including Improvement Districts and Special Districts.

TABLE 72

ALBERTA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	635	691	1,035	1,021	895
2	Old age pensions.....	79	145	187	222	282
3	Unemployment relief.....	1,157	1,506	1,003	306	75
4	Sanitation and other.....	774	1,318	1,422	1,540	1,618
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>2,645</i>	<i>3,660</i>	<i>3,647</i>	<i>3,089</i>	<i>2,870</i>
6	EDUCATION.....	6,416	7,397	7,920	7,902	9,109
7	HIGHWAYS, ROADS AND STREETS.....	2,922	2,589	3,305	3,185	3,665
8	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	3,912	4,160	4,307	4,569	5,322
9	DEBT CHARGES, NET, excluding debt retirement.....	3,162	2,066	2,106	2,035	1,880
10	TOTAL EXPENDITURE, Current and Capital Accounts...	19,057	19,872	21,285	20,780	22,846
	ANALYSIS BY FUNDS					
11	Revenue fund.....	18,619	19,827	20,945	20,647	22,758
	Capital and loan funds:					
12	Health and hospital care.....			5		
13	Sanitation.....			30		
14	Education.....	47	30	85	37	49
15	Highways, roads and streets.....	371		31		
16	Protection, general administration and sundry.....	20	15	189	96	39
17	<i>Sub-Total (Items 12 to 16).....</i>	<i>438</i>	<i>45</i>	<i>340</i>	<i>133</i>	<i>88</i>
18	TOTAL, as per item 10.....	19,057	19,872	21,285	20,780	22,846
	ANALYSIS BY CLASS OF MUNICIPALITY					
19	Urban.....	13,217	12,912	13,552	13,145	13,168
20	Rural.....	5,840	6,960	7,733	7,635	9,678
21	TOTAL, as per item 10.....	19,057	19,872	21,285	20,780	22,846
	<i>Not included in above:</i>					
22	Net debt retirement provision.....	1,702	942	751	812	1,018
23	Capital advances to public utilities.....	23	258	423	162	

ALBERTA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	77,349	65,867	56,970	53,521	47,642
2	Less sinking funds.....	-23,037	-20,107	-9,788	-8,890	-7,381
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>54,312</i>	<i>45,760</i>	<i>47,182</i>	<i>44,631</i>	<i>40,261</i>
4	Treasury bills.....	1,863	3,063	2,661	2,661	2,661
5	Temporary loans.....	8,243	6,645	3,968	2,819	1,195
6	Accounts payable and other liabilities.....	10,032	11,085	8,051	7,367	5,822
7	TOTAL DIRECT DEBT.....	74,450	66,553	61,862	57,478	49,939
	INDIRECT DEBT—					
8	Bonds, debentures and stock.....					
9	TOTAL INDIRECT DEBT.....					
10	TOTAL OUTSTANDING DEBT, direct and indirect.....	74,450	66,553	61,862	57,478	49,939
	ANALYSIS BY CLASS OF MUNICIPALITY					
11	Urban.....	64,321	55,686	54,268	50,219	45,442
12	Rural.....	10,129	10,867	7,594	7,259	4,497
13	TOTAL, as per item 10.....	74,450	66,553	61,862	57,478	49,939

TABLE 74

ALBERTA—MUNICIPAL GOVERNMENTS

(Municipal and School Corporations)

ASSETS AND CAPITALIZED EXPENDITURES

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	3,037	2,971	2,770	3,748	9,334
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	42,399	44,921	39,023	38,336	30,855
3	Other.....	4,371	6,886	4,435	4,208	4,253
4	Sub-Total (Items 2 and 3).....	46,770	51,807	43,458	42,544	35,108
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	10,842	9,589	8,892	7,939	5,665
6	Electric power.....	5,866	5,514	5,674	5,130	2,871
7	Telephones.....	1,085	770	922	802	675
8	Other.....	548	171	130	283	175
9	Less sinking fund reserves.....	-8,743	-8,017	-1,664	-1,338	-993
10	Sub-Total (Items 5 to 9).....	9,598	8,027	13,954	12,816	8,393
	TRANSPORTATION—					
11	Street railways and bus lines ⁽¹⁾	4,294	3,965	3,761	2,630	1,073
12	Roads, bridges, streets, sidewalks, etc.....	14,400	11,200	8,900	8,900	8,660
13	Sub-Total (Items 11 and 12).....	18,694	15,165	12,661	11,530	9,733
14	PUBLIC BUILDINGS AND PUBLIC WORKS.....	40,314	34,408	28,441	27,587	28,273
15	CUMULATIVE SUB-TOTAL.....	118,413	112,378	101,284	98,225	90,841
16	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves ⁽²⁾ and surpluses.....	-43,963	-45,825	-39,422	-40,747	-40,902
17	TOTAL, represented by outstanding debt.....	74,450	66,553	61,862	57,478	49,939

⁽¹⁾ After deducting sinking fund reserves.⁽²⁾ Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

BRITISH COLUMBIA—MUNICIPAL GOVERNMENTS

(Municipal and School⁽¹⁾ Corporations)

REVENUE—SUMMARY BY SOURCES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	TAXES (COLLECTIONS)—					
1	Real property.....	17,956	18,523	19,411	20,143	21,306
2	Other.....	150	280	293	305	371
3	<i>Sub-Total (Items 1 and 2).....</i>	<i>18,106</i>	<i>18,803</i>	<i>19,704</i>	<i>20,448</i>	<i>21,677</i>
4	LICENCES, PERMITS AND FEES.....	745	1,115	1,346	1,428	1,408
5	PUBLIC UTILITY CONTRIBUTIONS.....	510	769	856	904	1,693
6	MISCELLANEOUS.....	2,959	1,459	1,725	1,982	2,082
7	<i>Sub-Total (Items 3 to 6).....</i>	<i>22,320</i>	<i>22,146</i>	<i>23,631</i>	<i>24,762</i>	<i>26,860</i>
8	PROVINCIAL SUBSIDIES—GENERAL.....	266				
9	TOTAL REVENUE.....	22,586	22,146	23,631	24,762	26,860
	ANALYSIS BY CLASS OF MUNICIPALITY					
10	Metropolitan (Vancouver).....	15,064	14,216	15,139	15,411	16,764
11	Other urban.....	4,707	4,840	5,144	5,645	6,002
12	Rural.....	2,815	3,090	3,348	3,706	4,094
13	TOTAL, as per item 9.....	22,586	22,146	23,631	24,762	26,860

⁽¹⁾ Including Rural District Schools.

TABLE 76

BRITISH COLUMBIA—MUNICIPAL GOVERNMENTS

(Municipal and School⁽¹⁾ Corporations)

EXPENDITURE—CURRENT AND CAPITAL ACCOUNTS COMBINED

SUMMARY BY SERVICES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Health and hospital care.....	1,401	1,249	1,258	1,273	1,355
2	Unemployment relief.....	1,354	1,005	1,078	734	468
3	Sanitation and other.....	1,091	1,384	1,310	1,133	1,305
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>3,846</i>	<i>3,638</i>	<i>3,646</i>	<i>3,140</i>	<i>3,128</i>
5	EDUCATION.....	4,627	5,960	6,650	6,464	7,139
6	HIGHWAYS, ROADS AND STREETS.....	969	1,395	1,356	1,624	1,772
7	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY..	6,578	6,828	6,944	7,270	8,073
8	DEBT CHARGES, NET, excluding debt retirement.....	5,762	4,539	4,397	4,458	4,171
9	TOTAL EXPENDITURE, Current and Capital Accounts...	21,782	22,360	22,993	22,956	24,283
	ANALYSIS BY FUNDS					
10	Revenue fund.....	21,456	21,423	22,133	22,780	24,191
	Capital and loan funds:					
11	Health and hospital care.....			18		
12	Sanitation.....	28	94	124	44	3
13	Education.....	1	232	447	11	
14	Highways, roads and streets.....	222	251	58	62	53
15	Protection, general administration and sundry.....	75	360	213	59	36
16	<i>Sub-Total (Items 11 to 15).....</i>	<i>326</i>	<i>937</i>	<i>860</i>	<i>176</i>	<i>92</i>
17	TOTAL, as per item 9.....	21,782	22,360	22,993	22,956	24,283
	ANALYSIS BY CLASS OF MUNICIPALITY					
18	Metropolitan (Vancouver).....	14,280	14,403	14,424	14,175	15,136
19	Other urban.....	4,804	4,841	5,214	5,159	5,378
20	Rural.....	2,698	3,116	3,355	3,622	3,769
21	TOTAL, as per item 9.....	21,782	22,360	22,993	22,956	24,283
	<i>Not included in above:</i>					
22	Net debt retirement provision.....	2,712	1,162	939	1,245	1,507
23	Capital advance to public utilities.....	30	223	682	254	26

⁽¹⁾ Including Rural District Schools.

TABLE 77

BRITISH COLUMBIA—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

LIABILITIES

Outstanding Debt—Direct and Indirect

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT—					
1	Bonds, debentures and stock.....	122,214	116,714	115,180	108,753	105,194
2	Less sinking funds.....	-29,737	-30,123	-30,498	-29,969	-30,275
3	<i>Sub-Total (Item 1 less item 2).....</i>	<i>92,477</i>	<i>86,591</i>	<i>84,682</i>	<i>78,784</i>	<i>74,919</i>
4	Temporary loans.....	11,250	7,544	5,276	4,802	780
5	Accounts payable and other liabilities.....	3,491	6,646	8,023	7,064	5,387
6	TOTAL DIRECT DEBT.....	107,218	100,781	97,981	90,650	81,086
	INDIRECT DEBT—					
7	Bonds, debentures and stock.....	11,160	12,592	15,014	14,799	14,222
8	Less sinking funds.....	-882	-1,571	-1,985	-2,163	-2,675
9	<i>Sub-Total (Item 7 less item 8).....</i>	<i>10,278</i>	<i>11,021</i>	<i>13,029</i>	<i>12,636</i>	<i>11,547</i>
10	Other loans.....	597	614	240	89	83
11	TOTAL INDIRECT DEBT.....	10,875	11,635	13,269	12,725	11,630
12	TOTAL OUTSTANDING DEBT, direct and indirect.....	118,093	112,416	111,250	103,375	92,716
	ANALYSIS BY CLASS OF MUNICIPALITY					
13	Metropolitan (Vancouver).....	89,258	87,760	86,419	80,219	71,759
14	Other urban.....	22,725	20,636	20,831	19,618	17,952
15	Rural.....	6,110	4,020	4,000	3,538	3,005
16	TOTAL, as per item 12.....	118,093	112,416	111,250	103,375	92,716

TABLE 78

BRITISH COLUMBIA—MUNICIPAL GOVERNMENTS

(Municipal and Urban School Corporations)

ASSETS AND CAPITALIZED EXPENDITURE

Amounts Representing Outstanding Debt

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
1	CASH AND INVESTMENTS.....	1,558	1,420	1,562	2,572	3,024
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
2	Taxes, including tax sale properties.....	21,018	21,419	21,997	19,353	16,051
3	Other.....	3,000	2,555	2,382	1,827	1,870
4	Sub-Total (Items 2 and 3).....	24,018	23,974	24,379	21,180	17,921
	GOVERNMENT UTILITIES, excluding transportation—					
5	Waterworks.....	27,149	23,724	26,065	24,575	23,944
6	Electric power.....	2,577	2,081	1,494	1,337	1,182
7	Telephones.....	11	21	21		
8	Other.....	472	870	1,064	574	482
9	Less sinking fund reserves.....	-7,379	-7,894	-7,940	-8,287	-9,020
10	Sub-Total (Items 5 to 9).....	22,830	18,802	20,704	18,199	16,588
	TRANSPORTATION—					
11	Street railways and bus lines ⁽¹⁾	46				
12	Roads, bridges, streets, sidewalks, etc.....	44,868	36,390	35,556	30,753	27,362
13	Harbours and ferries.....	347	346	346	381	326
14	Sub-Total (Items 11 to 13).....	45,261	36,736	35,902	31,134	27,688
15	PUBLIC BUILDINGS AND PUBLIC WORKS.....	57,748	65,862	65,286	65,746	66,110
16	CUMULATIVE SUB-TOTAL.....	151,415	146,794	147,833	138,831	131,331
17	OTHER EXPENDITURES CAPITALIZED AND DEFICITS, less sinking fund reserves ⁽²⁾ and surpluses.....	-33,322	-34,378	-36,583	-35,456	-38,615
18	TOTAL, represented by outstanding debt.....	118,093	112,416	111,250	103,375	92,716

⁽¹⁾ After deducting sinking fund reserves.⁽²⁾ Excluding deficiencies in the sinking funds and also sinking fund reserves deducted from public utilities.

TABLE 79
Page 1

MUNICIPAL GOVERNMENTS
REVENUE—BY SOURCES
ANALYSIS BY CLASS OF MUNICIPALITY
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	REAL PROPERTY TAXES—					
1	Metropolitan.....	99,927	101,330	99,158	102,306	98,337
2	Other Urban.....	85,220	89,516	90,399	93,777	94,922
3	Rural.....	45,665	46,359	53,861	55,217	66,498
4	<i>Total (Items 1 to 3).....</i>	230,812	237,205	243,418	251,300	259,757
	SALES TAXES—					
5	Metropolitan.....		4,412	4,698	6,033	6,490
6	Other Urban.....				690	1,506
7	Rural.....				70	120
8	<i>Total (Items 5 to 7).....</i>		4,412	4,698	6,793	8,116
	INCOME TAXES—					
9	Metropolitan.....	2,353	1,916	2,279	2,439	155
10	Other Urban.....	1,751	1,005	1,140	1,443	143
11	Rural.....	192	202	189	279	22
12	<i>Total (Items 9 to 11).....</i>	4,296	3,123	3,608	4,161	(1) 320
	OTHER TAXES—					
13	Metropolitan.....	7,631	9,318	10,056	11,403	11,042
14	Other Urban.....	9,552	10,179	11,033	11,142	12,042
15	Rural.....	1,235	1,617	1,834	1,858	1,873
16	<i>Total (Items 13 to 15).....</i>	18,418	21,114	22,923	24,403	24,957
	LICENCES, PERMITS AND FEES—					
17	Metropolitan.....	2,303	2,875	3,164	3,425	3,249
18	Other Urban.....	2,402	2,779	2,980	3,204	3,529
19	Rural.....	636	816	837	894	966
20	<i>Total (Items 17 to 19).....</i>	5,341	6,470	6,981	7,523	7,744
	PUBLIC UTILITY CONTRIBUTIONS—					
21	Metropolitan.....	2,408	3,681	4,293	5,144	6,150
22	Other Urban.....	3,146	5,119	5,839	6,898	7,827
23	Rural.....	33	83	49	214	211
24	<i>Total (Items 21 to 23).....</i>	5,587	8,883	10,181	12,256	14,188
	MISCELLANEOUS REVENUE—					
25	Metropolitan.....	11,957	9,935	10,107	10,143	8,920
26	Other Urban.....	12,153	9,150	10,237	9,768	10,698
27	Rural.....	5,504	3,869	4,811	4,859	5,990
28	<i>Total (Items 25 to 27).....</i>	29,614	22,954	25,155	24,770	25,608

(1) On investment income of corporations in Ontario only.

TABLE 79
Page 2

MUNICIPAL GOVERNMENTS
REVENUE—BY SOURCES
ANALYSIS BY CLASS OF MUNICIPALITY
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PROVINCIAL SUBSIDIES—GENERAL					
1	Metropolitan.....	148	1,111	1,659	1,096	1,133
2	Other Urban.....	191	1,139	1,717	1,184	1,323
3	Rural.....	47	733	1,131	770	1,020
4	<i>Total (Items 1 to 3).....</i>	386	2,983	4,507	3,050	3,476
	DOMINION PROVINCIAL TAX SUSPENSION AGREEMENT—					
5	Metropolitan.....					2,397
6	Other Urban.....					1,242
7	Rural.....					291
8	<i>Total (Items 5 to 7).....</i>					3,930
	TOTAL REVENUE—					
9	Metropolitan.....	126,727	134,578	135,414	141,989	137,873
10	Other Urban.....	114,415	118,887	123,345	128,106	133,232
11	Rural.....	53,312	53,679	62,712	64,161	76,991
12	<i>Total (Items 9 to 11).....</i>	294,454	307,144	321,471	334,256	348,096

TABLE 80

MUNICIPAL GOVERNMENTS
EXPENDITURE BY SERVICES—CURRENT AND CAPITAL ACCOUNTS COMBINED
ANALYSIS BY CLASS OF MUNICIPALITY
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	PUBLIC WELFARE—					
1	Metropolitan.....	29,227	27,761	25,357	18,469	18,208
2	Other Urban.....	20,776	19,704	18,684	14,513	15,843
3	Rural.....	7,096	6,952	6,713	6,565	6,398
4	<i>Total (Items 1 to 3).....</i>	57,099	54,417	50,754	39,547	40,449
	EDUCATION—					
5	Metropolitan.....	27,788	28,001	30,581	29,932	28,681
6	Other Urban.....	29,325	31,641	33,780	32,215	37,862
7	Rural.....	19,720	20,952	22,774	23,956	27,443
8	<i>Total (Items 5 to 7).....</i>	76,833	80,594	87,135	86,103	93,986
	HIGHWAYS, ROADS AND STREETS—					
9	Metropolitan.....	7,964	7,513	6,497	7,023	8,963
10	Other Urban.....	9,900	10,004	10,392	10,914	11,570
11	Rural.....	8,724	10,009	11,126	11,885	12,547
12	<i>Total (Items 9 to 11).....</i>	26,588	27,526	28,015	29,822	33,080
	PROTECTION, GENERAL ADMINISTRATION AND SUNDRY—					
13	Metropolitan.....	39,100	38,261	41,695	43,111	41,689
14	Other Urban.....	29,565	30,933	32,924	34,799	35,261
15	Rural.....	12,997	11,242	12,129	12,581	15,143
16	<i>Total (Items 13 to 15).....</i>	81,662	80,436	86,748	90,491	92,093
	NET DEBT CHARGES, excluding debt retirement—					
17	Metropolitan.....	33,760	30,720	29,897	26,952	23,560
18	Other Urban.....	21,451	18,654	18,191	16,174	14,413
19	Rural.....	4,377	3,941	3,840	3,428	2,998
20	<i>Total (Items 17 to 19).....</i>	59,588	53,315	51,928	46,554	40,971
	SPECIAL PAYMENTS TO PROVINCES—					
21	Metropolitan.....	219	245	258	266	332
22	Other Urban.....	162	163	162	174	189
23	Rural.....	741	794	798	794	870
24	<i>Total (Items 21 to 23).....</i>	1,122	1,202	1,218	1,234	1,391
	TOTAL EXPENDITURE, (1) Current and Capital Accounts—					
25	Metropolitan.....	138,058	132,501	134,285	125,753	121,433
26	Other Urban.....	111,179	111,099	114,133	108,789	115,138
27	Rural.....	53,655	53,890	57,380	59,209	65,399
28	<i>Total (Items 25 to 27).....</i>	302,892	297,490	305,798	293,751	301,970
	TOTAL EXPENDITURE, (2) Current Account—					
29	Metropolitan.....	131,918	129,077	130,991	122,980	120,172
30	Other Urban.....	105,046	103,880	106,016	105,259	112,437
31	Rural.....	52,294	52,832	56,150	58,279	64,471
32	<i>Total (Items 29 to 31).....</i>	289,258	285,789	293,157	286,518	297,080

(1) Excluding debt retirement and capital advances to public utilities.

(2) Excluding debt retirement.

TABLE 81

MUNICIPAL GOVERNMENTS

LIABILITIES

Outstanding Debt—Direct and Indirect

ANALYSIS BY CLASS OF MUNICIPALITY

(Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	DIRECT DEBT					
	BONDS DEBENTURES AND STOCK, less sinking funds—					
1	Metropolitan	676,787	653,872	603,720	571,438	522,741
2	Other urban	430,506	388,746	369,422	336,185	296,971
3	Rural	70,858	59,772	53,942	47,545	39,152
4	<i>Total (Items 1 to 3)</i>	1,178,151	1,102,390	1,027,084	955,168	858,864
	TREASURY BILLS—					
5	Metropolitan	1,367	4,153	4,088	4,088	4,088
6	Other urban	1,863	3,063	2,661	2,661	2,661
7	<i>Total (Items 5 and 6)</i>	3,230	7,216	6,749	6,749	6,749
	TEMPORARY LOANS—					
8	Metropolitan	61,369	52,048	73,177	55,644	31,036
9	Other urban	54,045	35,303	27,317	14,560	8,191
10	Rural	24,124	27,426	42,985	29,788	25,161
11	<i>Total (Items 8 to 10)</i>	139,538	114,777	143,479	99,992	64,388
	ACCOUNTS PAYABLE AND OTHER LIABILITIES—					
12	Metropolitan	35,286	36,004	39,721	31,888	32,923
13	Other urban	21,573	24,726	29,951	24,925	27,209
14	Rural	19,021	45,067	39,100	43,283	36,497
15	<i>Total (Items 12 to 14)</i>	75,880	105,797	108,772	100,096	96,629
	TOTAL DIRECT DEBT—					
16	Metropolitan	774,809	746,077	720,706	663,058	590,788
17	Other urban	507,987	451,838	429,351	378,331	335,032
18	Rural	114,003	132,265	136,027	120,616	100,810
19	TOTAL DIRECT DEBT	1,396,799	1,330,180	1,286,084	1,162,005	1,026,630
	TOTAL INDIRECT DEBT—					
20	Metropolitan	60,791	52,539	52,637	49,774	46,401
21	Other urban	3,015	2,337	1,932	2,240	2,107
22	Rural	492	203	326	362	332
23	TOTAL INDIRECT DEBT	64,298	55,079	54,895	52,376	48,840
	OUTSTANDING DEBT, direct and indirect—					
24	Metropolitan	835,600	798,616	773,343	712,832	637,189
25	Other urban	511,002	454,175	431,283	380,571	337,139
26	Rural	114,495	132,468	136,353	120,978	101,142
27	TOTAL OUTSTANDING DEBT, direct and indirect	1,461,097	1,385,259	1,340,979	1,214,381	1,075,470

MUNICIPAL GOVERNMENTS
ASSETS AND CAPITALIZED EXPENDITURE
 (Amounts Representing Outstanding Debt)
 ANALYSIS BY CLASS OF MUNICIPALITY
 (Thousands of Dollars)

Item No.		As at fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	CASH AND INVESTMENTS—					
1	Metropolitan.....	7,217	8,370	12,289	20,672	17,236
2	Other urban.....	7,762	10,683	11,969	14,907	29,399
3	Rural.....	9,365	11,771	13,213	17,138	25,109
4	<i>Total (Items 1 to 3).....</i>	24,344	30,824	37,471	52,717	71,744
	TAXES, OTHER RECEIVABLES, INVENTORIES, ETC.—					
5	Metropolitan.....	163,270	112,372	122,070	103,714	82,149
6	Other urban.....	126,657	129,416	120,655	99,106	87,819
7	Rural.....	100,811	116,505	125,344	122,028	107,254
8	<i>Total (Items 5 to 7).....</i>	390,738	358,293	368,069	324,848	277,222
	GOVERNMENT UTILITIES⁽¹⁾—					
9	Metropolitan.....	152,960	135,697	122,872	115,331	100,971
10	Other urban.....	103,442	87,987	89,408	82,915	64,977
11	Rural.....	13,287	11,462	10,050	8,832	7,062
12	<i>Total (Items 9 to 11).....</i>	269,689	235,146	222,330	207,078	173,010
	TRANSPORTATION—					
13	Metropolitan.....	232,682	207,559	195,552	177,085	158,423
14	Other urban.....	126,109	113,855	103,945	97,872	88,663
15	Rural.....	24,914	19,689	16,181	11,840	8,863
16	<i>Total (Items 13 to 15).....</i>	383,705	341,103	315,678	286,797	255,949
	PUBLIC BUILDINGS AND PUBLIC WORKS—					
17	Metropolitan.....	428,162	425,005	404,617	394,104	374,301
18	Other urban.....	268,086	244,845	231,296	214,146	202,919
19	Rural.....	36,315	32,901	31,637	30,373	26,487
20	<i>Total (Items 17 to 19).....</i>	732,563	702,751	667,550	638,623	603,707

(¹) Less sinking fund reserves.

SECTION VI

DEBT AND DEBT CHARGES

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DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

SUMMARY BY MATURITIES AND COUPON RATES

AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.	Coupon Rate %	OUT- STANDING	MATURITIES					
			1944-45	1946-50	1951-60	1961-80	Other Maturities	Perpetuals
1	0	17,277					(¹)17,277	
2	1	250,000	250,000					
3	1 $\frac{1}{4}$							
4	1 $\frac{1}{2}$	901,200	901,200					
5	1 $\frac{3}{4}$	743,967	22,000	721,967				
6	2	411,096	211,610	199,486				
7	<i>Cumulative Total</i>	<i>2,323,540</i>	<i>1,384,810</i>	<i>921,453</i>			<i>17,277</i>	
8	2 $\frac{1}{4}$	289,379		289,379				
9	2 $\frac{1}{2}$	153,834	78,050	71,517	4,267			
10	2 $\frac{3}{4}$	19,619	5,000	6,519	8,100			
11	3	5,858,861	47,458	136,499	5,255,028	131,919	(²)232,957	55,000
12	<i>Cumulative Total</i>	<i>8,645,233</i>	<i>1,515,318</i>	<i>1,425,367</i>	<i>5,267,395</i>	<i>131,919</i>	<i>250,234</i>	<i>55,000</i>
13	3 $\frac{1}{8}$	1,900			1,900			
14	3 $\frac{1}{4}$	598,550	10,820	229,494	247,478	110,758		
15	3 $\frac{1}{2}$	316,827	1,545	188,018	106,141	21,123		
16	3 $\frac{3}{4}$	40,168		4,400	35,768			
17	4	450,266	45,077	52,132	272,211	66,123	(³)2,210	12,513
18	<i>Cumulative Total</i>	<i>10,052,944</i>	<i>1,572,760</i>	<i>1,899,411</i>	<i>5,930,893</i>	<i>329,923</i>	<i>252,444</i>	<i>67,513</i>
19	4 $\frac{1}{4}$	18,250			10,750	7,500		
20	4 $\frac{1}{2}$	1,295,700	91,782	108,560	1,004,346	84,381	(⁴) 6,631	
21	4 $\frac{3}{4}$	105,703		1,340	59,038	12,125	(⁵)33,200	
22	5	499,261	10,510	57,525	228,057	185,942	(⁴)14,698	2,529
23	<i>Cumulative Total</i>	<i>11,971,858</i>	<i>1,675,052</i>	<i>2,066,836</i>	<i>7,233,084</i>	<i>619,871</i>	<i>306,973</i>	<i>70,042</i>
24	5 $\frac{1}{4}$	103		100	3			
25	5 $\frac{1}{2}$	84,937	4,961	56,552	22,045	379	(⁴)1,000	
26	6	48,591	199	22,664	15,033	935	(⁴)9,758	2
27	6 $\frac{1}{2}$	23,769		23,757	12			
28	<i>Cumulative Total</i>	<i>12,129,258</i>	<i>1,680,212</i>	<i>2,169,909</i>	<i>7,270,177</i>	<i>621,185</i>	<i>317,731</i>	<i>70,044</i>
29	Various	5		1	4			
30	TOTAL	12,129,263	1,680,212	2,169,910	7,270,181	621,185	317,731	70,044

(1) Non interest bearing Certificates.

(2) War Savings Certificates.

(3) Includes 2,054 past due and 156 optional.

(4) Past due.

(5) Maturity 1982.

TABLE 84

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

SUMMARY BY MATURITIES AND CURRENCIES OF PAYMENT

AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.	Payable in	Amount Outstanding	MATURITIES					Perpetuals
			1944-45	1946-50	1951-60	1961-80	Other ⁽²⁾	
1	Canada.....	10,537,477	1,630,317	2,000,812	6,437,547	117,270	296,531	55,000
2	New York ⁽¹⁾	387,929	5,489	66,773	172,267	143,400		
3	Canada or New York..	427,878	16,033	69,297	290,986	37,864	13,698	
4	Canada, New York or London.....	648,143	20,575	5,769	324,674	296,375	750	
5	Canada or London....	41,910	7,123	14,743	12,605	3,439	4,000	
6	London.....	79,378	675	5,968	32,102	22,837	2,752	15,044
7	London or New York..	6,548		6,548				
8	TOTAL.....	12,129,263	1,680,212	2,169,910	7,270,181	621,185	317,731	70,044

⁽¹⁾ Includes 92 payable in Chicago.⁽²⁾ Analysis of Other Maturities

Payable in	Amount Outstanding	Particulars				
		Non Interest Bearing	War Savings Certificates	Alberta Past Due	Ontario 1982 Maturity	C.N.R. Optional
1. Canada.....	296,531	17,277	232,957	12,941	33,200	156
2. Canada or New York.....	13,698			13,698		
3. Canada, New York or London.....	750			750		
4. Canada or London.....	4,000			4,000		
5. London.....	2,752			2,752		
	317,731	17,277	232,957	34,141	33,200	156

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY MATURITIES AND COUPON RATES AS, AT MARCH 31, 1944

(Thousands of Dollars)

Year of Maturity	MATURITIES		ANALYSIS BY COUPON RATES						
	Cumulative Total	Total for Year	0% to 2% (1)	2¼%	2½%	2¾%	3%	3⅛%	3¼%
Past Due....	34,141	34,141							
Optional....	34,297	156							
W.S. Certs..	267,254	232,957					232,957		
N.I.B.....	284,531	17,277	17,277						
1944.....	1,309,468	1,024,937	792,875		55,100		44,231		4,000
1945.....	1,964,743	655,275	591,935		22,950	5,000	3,227		6,820
1946.....	2,654,300	689,557	539,994	15,000	6,150	2,000	2,753		
1947.....	3,148,689	494,389	381,459		11,992		27,577		8,614
1948.....	3,606,987	458,298		274,379	32,100	4,519	21,050		60,080
1949.....	3,927,912	320,925			21,275		17,398		100,800
1950.....	4,134,653	206,741					67,721		60,000
1951.....	5,055,438	920,785			4,267		689,274		122,000
1952.....	5,595,391	539,953					353,157	1,900	65,000
1953.....	5,739,981	144,590				8,100	71,202		19,000
1954.....	6,542,599	802,618					679,659		12,110
1955.....	6,823,997	281,398					123,036		20,092
1956.....	7,841,234	1,017,237					858,919		4,579
1957.....	9,137,152	1,295,918					1,113,262		2,197
1958.....	9,586,238	449,086					118,200		2,500
1959.....	11,203,122	1,616,884					1,248,319		
1960.....	11,404,834	201,712							
1961.....	11,480,233	75,399							48,000
1962.....	11,534,832	54,599					36,119		4,350
1963.....	11,552,224	17,392							3,705
1964.....	11,568,024	15,800							
1965.....	11,569,641	1,617					300		
1966.....	11,624,890	55,249							54,703
1967.....	11,697,853	72,963					55,500		
1968.....	11,766,095	68,242					40,000		
1969.....	11,887,925	121,830							
1970.....	11,962,179	74,254							
1971.....	12,010,576	48,397							
1972.....	12,020,576	10,000							
1973.....	12,023,739	3,163							
1974.....	12,024,489	750							
1975.....	12,024,619	130							
1980.....	12,026,019	1,400							
1982.....	12,059,219	33,200							
Perpetuals...	12,129,263	70,044					55,000		
TOTAL.....	12,129,263	12,129,263	2,323,540	289,379	153,834	19,619	5,858,861	1,900	598,550

(1) 0% to 2%

Year of Maturity	Total	0%	1%	1½%	1¾%	2%
N.I.B.....	17,277	17,277				
1944.....	792,875		250,000	451,200		91,675
1945.....	591,935			450,000	22,000	119,935
1946.....	539,994				344,708	195,286
1947.....	381,459				377,259	4,200
	2,323,540	17,277	250,000	901,200	743,967	411,096

TABLE 85

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY MATURITIES AND COUPON RATES AS AT MARCH 31, 1944

(Thousands of Dollars)

ANALYSIS BY COUPON RATES

3½%	3¾%	4%	4¼%	4½%	4¾%	5%	5¼%	5½%	6%	Over 6% (²)
		2,054		6,631		14,698		1,000	9,758	
		156								
563		43,997		76,314		7,735		64	58	
982		1,080		15,468		2,775		4,897	141	
9,693	200	5,516		52,279		1,040		25,219	5,957	23,756
8,608	200	9,745		2,650	640	776	100	26,045	15,981	2
8,608	4,000	2,581		5,659	700	44,058		120	444	
153,992		6,100		15,329		5,776		117	138	
7,117		28,190		32,643		5,875		5,051	144	
15,813	1,050	4,289		77,831		116		27	6,112	6
1,048		68,511		12,680		15,632		13,280	8,745	
17,479		12,006		9,010	4,500	3,072		163	49	9
11,460	3,218	18,522		11,911		65,643	3	43	49	
2,608	31,500	19,046		17,097	51,153	12,772		4,083	10	1
4,052		14,272		134,983		405		15	12	
20,235		16,390		141,167		1,960		701	6	
6,356		10,518	10,350	293,431		4,008		3,717	6	
4,112		985	400	290,168		72,879		15	6	
22,978		107,672		16,068	3,385	51,570		1	38	
5,199		172	7,500	12,508	261	859			900	
1,775		9,112		250		2,788		170	35	
131		1,477		9,000		2,870		209		
800						15,000				
		1,000		317						
				546						
				5,240		12,223				
		27,990		252						
		450		6,417		114,963				
73		1,034		24,945	11,864	36,338				
		24,870		23,506		21				
10,000										
3,145		18								
						750				
						130				
				1,400						
					33,200					
		12,513				2,529			2	
316,827	40,168	450,266	18,250	1,295,700	105,703	499,261	103	84,937	48,591	23,774

(²) Over 6%

Year of Maturity	Total	6½%	7%	8%
1946	23,756	23,756		
1947	2	1	1	
1951	6	4		2
1953	9	8	1	
1955	1		1	
	23,774	23,769	3	2

ALL PROVINCES
DIRECT, GUARANTEED AND UNGUARANTEED BONDS
ANALYSIS BY MATURITIES AND COUPON RATES AS AT MARCH 31, 1944
(Thousands of Dollars)

Item No.	Year of Maturity	MATURITIES		ANALYSIS BY COUPON RATES						
		Cumulative Total	Total per year	0% to 2% ⁽¹⁾	2½%	2½%	2¾%	3%	3½%	3½%
1	Past Due..	34,141	34,141							
2	1944.....	128,523	94,382	2,250		35,100		9,231		4,000
3	1945.....	225,880	97,357	36,935		22,950	5,000	3,227		6,820
4	1946.....	296,470	70,590	5,000		6,150	2,000	2,753		
5	1947.....	411,708	115,238	8,200		6,100		27,577		8,614
6	1948.....	519,144	107,436		4,500	2,100	4,519	21,050		10,080
7	1949.....	614,262	95,118			17,375		17,398		17,300
8	1950.....	711,627	97,365					17,221		10,000
9	1951.....	826,589	114,962					45,740		12,000
10	1952.....	914,737	88,148					8,211	1,900	15,000
11	1953.....	998,031	83,294				3,000	15,006		19,000
12	1954.....	1,080,987	82,956					10,000		12,110
13	1955.....	1,185,517	104,530					28,036		15,000
14	1956.....	1,244,974	59,457					11,783		4,579
15	1957.....	1,327,971	82,997					2,000		2,197
16	1958.....	1,372,708	44,737							2,500
17	1959.....	1,467,580	94,872					16,000		
18	1960.....	1,568,741	101,161							
19	1961.....	1,592,110	23,369							
20	1962.....	1,611,597	19,487					9,654		4,350
21	1963.....	1,625,284	13,687							
22	1964.....	1,641,084	15,800							
23	1965.....	1,642,701	1,617					300		
24	1966.....	1,643,247	546							
25	1967.....	1,661,210	17,963					500		
26	1968.....	1,689,452	28,242							
27	1969.....	1,696,870	7,418							
28	1970.....	1,734,786	37,916							
29	1971.....	1,783,183	48,397							
30	1972.....	1,793,183	10,000							
31	1973.....	1,796,346	3,163							
32	1974.....	1,797,096	750							
33	1975.....	1,797,226	130							
34	1980.....	1,798,226	1,000							
35	1982.....	1,831,426	33,200							
36	TOTAL..	1,831,426	1,831,426	52,385	4,500	89,775	14,519	245,687	1,900	143,550

(1) 0% to 2%

Year of Maturity	Total	1½%	1½%	2%
1944.....	2,250	1,200		1,050
1945.....	36,935		22,000	14,935
1946.....	5,000		3,000	2,000
1947.....	8,200		4,000	4,200
	52,385	1,200	29,000	22,185

TABLE 85A

ALL PROVINCES
DIRECT, GUARANTEED AND UNGUARANTEED BONDS
ANALYSIS BY MATURITIES AND COUPON RATES AS AT MARCH 31, 1944
(Thousands of Dollars)

ANALYSIS BY COUPON RATES											Item No.
3½%	3¾%	4%	4¼%	4½%	4¾%	5%	5¼%	5½%	6%	Over 6% ⁽²⁾	
		2,054		6,631		14,698		1,000	9,758		1
525		10,704		26,314		6,136		64	58		2
982		1,080		13,368		1,957		4,897	141		3
9,693	200	5,297		7,279		1,040		25,219	5,957	2	4
8,608	200	9,745		2,650	640	776	100	26,045	15,981	2	5
8,608	4,000	2,581		5,659		44,058		120	161		6
15,670		6,015		15,329		5,776		117	138		7
7,117		20,480		31,477		5,875		5,051	144		8
15,813	1,050	4,289		29,809		116		27	6,112	6	9
1,048		12,320		12,680		14,964		13,280	8,745		10
17,479		12,006		9,010	4,500	3,072		163	49	9	11
11,460	3,218	18,522		11,911		15,643		43	49		12
2,608	31,500	173		17,097	2,650	3,372		4,083	10	1	13
4,052		14,122		24,489		405		15	12		14
20,235		16,390		39,508		1,960		701	6		15
711		7,082	10,350	16,743		3,628		3,717	6		16
4,112		985	400	475		72,879		15	6		17
22,427		7,672		16,068	3,385	51,570		1	38		18
1,169		172	7,500	12,508	261	859			900		19
1,775		465		250		2,788		170	35		20
131		1,477		9,000		2,870		209			21
800						15,000					22
		1,000		317							23
				546							24
				5,240		12,223					25
		27,990		252							26
		450		6,417		551					27
73		1,034		24,945	11,864						28
		24,870		23,506		21					29
10,000											30
3,145		18									31
						750					32
						130					33
				1,000							34
					33,200						35
168,241	40,168	208,993	18,250	370,478	56,500	283,117	100	84,937	48,306	20	36

(2) Over 6%

Year of Maturity	Total	6½%	7%	8%
1946	2	2		
1947	2	1	1	
1951	6	4		2
1953	9	8	1	
1955	1		1	
	20	15	3	2

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY MATURITIES AND CURRENCIES OF PAYMENT

AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.	Year of Maturity	Total Cumulative	Total for Year		
				Canada	New York
1	Past Due.....	34,141	34,141	12,941	
2	Optional.....	34,297	156	156	
3	W.S. Certificates.....	267,254	232,957	232,957	
4	Non Interest Bearing....	284,531	17,277	17,277	
5	1944.....	1,309,468	1,024,937	987,273	1,589
6	1945.....	1,964,743	655,275	643,044	3,900
7	1946.....	2,654,300	689,557	649,979	23,754
8	1947.....	3,148,689	494,389	473,174	1,800
9	1948.....	3,606,987	458,298	403,214	41,019
10	1949.....	3,927,912	320,925	304,160	
11	1950.....	4,134,653	206,741	170,285	200
12	1951.....	5,055,438	920,785	829,040	4,267
13	1952.....	5,595,391	539,953	508,599	
14	1953.....	5,739,981	144,590	86,573	38,000
15	1954.....	6,542,599	802,618	779,441	
16	1955.....	6,823,997	281,398	175,577	
17	1956.....	7,841,234	1,017,237	926,928	
18	1957.....	9,137,152	1,295,918	1,177,205	
19	1958.....	9,586,238	449,086	389,270	30,000
20	1959.....	11,203,122	1,616,884	1,528,297	
21	1960.....	11,404,834	201,712	36,617	100,000
22	1961.....	11,480,233	75,399	3,228	48,000
23	1962.....	11,534,832	54,599	16,690	
24	1963.....	11,552,224	17,392	10,504	
25	1964.....	11,568,024	15,800	800	
26	1965.....	11,569,641	1,617	1,617	
27	1966.....	11,624,890	55,249	54,703	
28	1967.....	11,697,853	72,963	581	55,000
29	1968.....	11,766,095	68,242	252	40,000
30	1969.....	11,887,925	121,830	450	
31	1970.....	11,962,179	74,254	12,971	
32	1971.....	12,010,576	48,397	431	
33	1972.....	12,020,576	10,000	10,000	
34	1973.....	12,023,739	3,163	3,163	
35	1974.....	12,024,489	750	750	
36	1975.....	12,024,619	130	130	
37	1980.....	12,026,019	1,400	1,000	400
38	1982.....	12,059,219	33,200	33,200	
39	Perpetuals.....	12,129,263	70,044	55,000	
40	TOTAL.....	12,129,263	12,129,263	10,537,477	387,929

TABLE 86

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY MATURITIES AND CURRENCIES OF PAYMENT

AS AT MARCH 31, 1944

(Thousands of Dollars)

PAYABLE IN					Item No.
Canada or New York	Canada New York or London	Canada or London	London	London or New York	
13,698	750	4,000	2,752		1
					2
					3
					4
10,627	18,325	7,123			5
5,406	2,250		675		6
9,531	3,969		2,324		7
14,864		4,379	172		8
14,065					9
10,585	1,300	2,370	2,510		10
20,252	500	7,994	962	6,548	11
31,768	52,022	3,688			12
31,354					13
17,492		1,329	1,196		14
13,074		1,943	8,160		15
10,845	85,148		9,828		16
22,941	67,368				17
85,225	31,957		1,531		18
11,320	9,415	5,645	3,436		19
36,912	44,275		7,400		20
30,055	34,489		551		21
20,141			4,030		22
20	34,464	465	2,960		23
209		2,974	3,705		24
	15,000				25
					26
546					27
5,240			12,142		28
5,291	22,699				29
6,417	114,963				30
	61,283				31
	47,966				32
					33
					34
					35
					36
					37
					38
			15,044		39
427,878	648,143	41,910	79,378	6,548	40

TABLE 86A

ALL PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY MATURITIES AND CURRENCIES OF PAYMENT AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.	Year of Maturity	Total Cumulative	Total for Year	Canada	New York	Canada or New York	Canada, New York or London	Canada or London	London
1	Past Due.....	34,141	34,141	12,941		13,698	750	4,000	2,752
2	1944.....	128,523	94,382	58,307		10,627	18,325	7,123	
3	1945.....	225,880	97,357	87,226	1,800	5,406	2,250		675
4	1946.....	296,470	70,590	54,985		9,531	3,750		2,324
5	1947.....	411,708	115,238	94,195	1,800	14,864		4,379	
6	1948.....	519,144	107,436	83,052	11,019	13,365			
7	1949.....	614,262	95,118	78,353		10,585	1,300	2,370	2,510
8	1950.....	711,627	97,365	69,785		20,252	500	6,828	
9	1951.....	826,589	114,962	75,506		31,768	4,000	3,688	
10	1952.....	914,737	88,148	56,794		31,354			
11	1953.....	998,031	83,294	56,473	8,000	17,492		1,329	
12	1954.....	1,080,987	82,956	59,779		13,074		1,943	8,160
13	1955.....	1,185,517	104,530	80,577		10,845	8,372		4,736
14	1956.....	1,244,974	59,457	36,516		22,941			
15	1957.....	1,327,971	82,997	28,420		21,089	31,957		1,531
16	1958.....	1,372,708	44,737	24,002		11,320	9,415		
17	1959.....	1,467,580	94,872	6,285		36,912	44,275		7,400
18	1960.....	1,568,741	101,161	36,617		30,055	34,489		
19	1961.....	1,592,110	23,369	3,228		20,141			
20	1962.....	1,611,597	19,487	16,690		20		465	2,312
21	1963.....	1,625,284	13,687	10,504		209		2,974	
22	1964.....	1,641,084	15,800	800			15,000		
23	1965.....	1,642,701	1,617	1,617					
24	1966.....	1,643,247	546			546			
25	1967.....	1,661,210	17,963	581		5,240			12,142
26	1968.....	1,689,452	28,242	252		5,291	22,699		
27	1969.....	1,696,870	7,418	450		6,417	551		
28	1970.....	1,734,786	37,916	12,971			24,945		
29	1971.....	1,783,183	48,397	431			47,966		
30	1972.....	1,793,183	10,000	10,000					
31	1973.....	1,796,346	3,163	3,163					
32	1974.....	1,797,096	750	750					
33	1975.....	1,797,226	130	130					
34	1980.....	1,798,226	1,000	1,000					
35	1982.....	1,831,426	33,200	33,200					
36	TOTAL.....	1,831,426	1,831,426	1,095,580	22,619	363,042	270,544	35,099	44,542

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY ISSUING AUTHORITIES AND COUPON RATES

AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.	Coupon Rate %	COMBINED		DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS				Total
		Cumulative Total	Total by Coupon rates	Total	Dominion of Canada	Canadian National Railways		
					Direct and guaranteed ⁽¹⁾	Un-guaranteed	Guaranteed by Provinces	
1	0.....	17,277	17,277	17,277	17,277			
2	1.....	267,277	250,000	250,000	250,000			
3	1½.....	1,168,477	901,200	900,000	900,000			1,200
4	1¾.....	1,912,444	743,967	714,967	714,967			29,000
5	2.....	2,323,540	411,096	388,911	388,911			22,185
6	2¼.....	2,612,919	289,379	284,879	284,879			4,500
7	2½.....	2,766,753	153,834	64,059	50,172	13,887		89,775
8	2¾.....	2,786,372	19,619	5,100		5,100		14,519
9	3.....	8,645,233	5,858,861	5,613,174	5,613,174			245,687
10	3⅛.....	8,647,133	1,900					1,900
11	3¼.....	9,245,683	598,550	455,000	455,000			143,550
12	3½.....	9,562,510	316,827	148,586	148,586			168,241
13	3¾.....	9,602,678	40,168					40,168
14	4.....	10,052,944	450,266	241,273	207,810	31,853	1,610	208,993
15	4¼.....	10,071,194	18,250					18,250
16	4½.....	11,366,894	1,295,700	925,222	921,556	2,500	1,166	370,478
17	4¾.....	11,472,597	105,703	49,203	49,203			56,500
18	5.....	11,971,858	499,261	216,144	213,357	2,787		283,117
19	5¼.....	11,971,961	103	3	3			100
20	5½.....	12,056,898	84,937					84,937
21	6.....	12,105,489	48,591	285	283	2		48,306
22	6½.....	12,129,258	23,769	23,754	23,754			15
23	Various.....	12,129,263	5					5
24	TOTAL.....	12,129,263	12,129,263	10,297,837	10,238,932	56,129	2,776	1,831,426

⁽¹⁾ Includes 699,441 Canadian National Railways and Harbour Commission issues guaranteed by the Dominion.

⁽²⁾ Includes 11,251 bonds of hospitals and charitable institutions subsidized by the Province.

TABLE 87

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY ISSUING AUTHORITIES AND COUPON RATES

AS AT MARCH 31, 1944

(Thousands of Dollars)

PROVINCES—Direct and guaranteed issues

Prince Edward Island	Nova Scotia	New Brunswick	Quebec (2)	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Item No.
									1
									2
				1,200					3
				29,000					4
				21,135				1,050	5
				4,500					6
	500		17,000	67,175				5,100	7
		2,000	5,000	3,000	4,519				8
2,650	18,064	9,658	82,465	126,250	500			6,100	9
				1,900					10
80	8,886	11,850	59,770	58,964				4,000	11
1,220	28,603	14,080	73,831	29,020	4,448	400		16,639	12
		7,218	32,550			400			13
4,200	93	16,309	42,761	61,938	22,739	40,810	7,904	12,239	14
			18,250						15
1,020	27,639	12,945	44,716	130,135	27,906	42,120	51,506	32,491	16
		6,675		49,564	261				17
248	17,715	14,443	15,793	124,562	8,150	23,598	45,735	32,873	18
		100							19
150		10,879		42,616	8,130	10,398	8,605	4,159	20
1,000				1,390	10,372	8,008	20,536	7,000	21
				15					22
				5					23
10,568	101,500	106,157	392,136	752,369	87,025	125,734	134,286	121,651	24

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY ISSUING AUTHORITIES AND CURRENCIES OF PAYMENT

AS AT MARCH 31, 1944

(Thousands of Dollars)

Item No.		Total
	DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS—	
	DOMINION:	
1	Direct and Guaranteed Issues ⁽¹⁾	10,238,932
	CANADIAN NATIONAL RAILWAYS:	
2	Unguaranteed Issues.....	56,129
3	Issues guaranteed by Provinces.....	2,776
	PROVINCES, direct and guaranteed issues—	
4	Prince Edward Island.....	10,568
5	Nova Scotia.....	101,500
6	New Brunswick.....	106,157
7	Quebec ⁽²⁾	392,136
8	Ontario.....	752,369
9	Manitoba.....	87,025
10	Saskatchewan.....	125,734
11	Alberta.....	134,286
12	British Columbia.....	121,651
13	TOTAL.....	12,129,263

⁽¹⁾ Includes 699,441 Canadian National Railways and Harbour Commission issues guaranteed by the Dominion.

⁽²⁾ Excludes 11,251 bonds of hospitals and charitable institutions subsidized by the Province.

⁽³⁾ Includes 92 payable in Chicago.

TABLE 88

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DIRECT, GUARANTEED AND UNGUARANTEED BONDS

ANALYSIS BY ISSUING AUTHORITIES AND CURRENCIES OF PAYMENT

AS AT MARCH 31, 1944

(Thousands of Dollars)

PAYABLE IN							Item No.
Canada	New York	Canada or New York	Canada New York or London	Canada or London	London	London or New York	
9,425,673	356,754	64,836	358,726	5,645	27,298	.....	1
16,224	8,556	.....	18,873	.....	5,928	6,548	2
.....	.....	.....	.....	1,166	1,610	.....	3
10,568	.....	.....	.....	.....	.....	.....	4
59,149	.....	40,574	.....	.....	1,777	.....	5
61,518	.....	37,176	.....	3,439	4,024	.....	6
299,873	.....	65,000	16,800	.....	10,463	.....	7
489,229	18,100	20,768	220,721	.....	3,551	.....	8
30,254	(³)4,519	31,958	3,495	16,799	.....	.....	9
67,061	.....	43,091	4,721	10,861	.....	.....	10
28,421	.....	66,931	19,915	4,000	15,019	.....	11
49,507	.....	57,544	4,892	.....	9,708	.....	12
10,537,477	(³)387,929	427,878	648,143	41,910	79,378	6,548	13

TABLE 89

ALL GOVERNMENTS
SUMMARY OF DEBT CHARGES
 (Excluding debt retirement)

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	INTEREST AND OTHER CHARGES PAID—					
	Interest on:					
1	Direct debt.....	334,986	315,631	316,817	330,924	398,557
2	Guarantees—paid by borrowers (estimated).....	10,762	8,794	10,523	10,378	9,000
3	paid by municipalities.....	2,321	1,564	1,413	1,153	1,054
4	Amortization of discount.....	4,359	7,309	8,403	22,903	14,634
5	Foreign exchange.....	8,312	1,302	11,435	39,938	96,595
6	Commission and other charges.....	1,128	562	716	5,821	9,110
7	GROSS DEBT CHARGES.....	361,868	335,162	349,307	411,117	528,950
	INTEREST, PREMIUM AND FOREIGN EXCHANGE RECEIVED—					
	Interest and premium on:					
8	Direct advances.....	50,678	41,244	58,274	91,008	142,333
9	Guarantees—per contra.....	10,762	8,794	10,523	10,378	9,000
10	Debt charges paid by Canadian National Railways.....		9,752	11,932	51,663	50,943
11	Sinking fund earnings.....	3,054	3,875	4,278	4,555	4,920
12	TOTAL INTEREST AND PREMIUM RECEIVED.....	64,494	63,665	85,007	157,604	207,196
13	NET DEBT CHARGES.....	297,374	271,497	264,300	253,513	321,754

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
(Excluding debt retirement)
1933⁽¹⁾

(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	Eliminations
	INTEREST AND OTHER CHARGES PAID—		
	Interest on:		
1	Canadian National Railways loans from Dominion.....		
2	Guarantees—paid by borrowers (estimated).....	10,762	—2,029
3	paid by municipalities.....	2,321	
4	Other debt.....	334,986	—5,305
5	Amortization of discount.....	4,359	
6	Foreign exchange.....	8,312	
7	Commission and other charges.....	1,128	
8	GROSS DEBT CHARGES.....	361,868	—7,334
	INTEREST, PREMIUM AND FOREIGN EXCHANGE RECEIVED—		
	Interest and premium on:		
9	Canadian National Railways loans.....		
10	Guarantees—per contra.....	10,762	—2,029
11	Other advances.....	50,678	—3,403
12	Debt charges paid by Canadian National Railways.....		
13	Sinking fund earnings.....	3,054	
14	TOTAL INTEREST AND PREMIUM RECEIVED.....	64,494	—5,432
15	NET DEBT CHARGES (Item 8, less item 14).....	297,374	(³)—1,902

⁽¹⁾ For fiscal years ended nearest to December 31, 1933.

⁽²⁾ Includes foreign exchange and other charges.

⁽³⁾ Interest on Common School Fund and School Lands Fund debentures eliminated from provinces' miscellaneous revenues.

TABLE 90

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
 (Excluding debt retirement)
1933⁽¹⁾

(Thousands of Dollars)

DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS			PROVINCES	MUNICI- PALITIES	Item No.
Total	Dominion	C.N.R.			
					1
5,292	5,292		6,672	827	2
				2,321	3
196,412	139,725	56,687	68,996	(²)74,883	4
3,036	2,169	867	1,323		5
5,108	5,108		3,204		6
945	945		183		7
210,793	153,239	57,554	80,378	78,031	8
					9
5,292	5,292		6,672	827	10
16,214	16,214		20,251	17,616	11
					12
			3,054		13
21,506	21,506		29,977	18,443	14
189,287	131,733	57,554	50,401	59,588	15

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
(Excluding debt retirement)
1937⁽¹⁾

(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	Eliminations
	INTEREST AND OTHER CHARGES PAID—		
	Interest on:		
1	Canadian National Railways loans from Dominion.....		—1,745
2	Guarantees—paid by borrowers (estimated).....	8,794	—2,933
3	paid by municipalities.....	1,564	
4	Other debt.....	315,631	—5,924
5	Amortization of discount.....	7,309	
6	Foreign exchange.....	1,302	
7	Commission and other charges.....	562	
8	GROSS DEBT CHARGES.....	335,162	—10,602
	INTEREST, PREMIUM AND FOREIGN EXCHANGE RECEIVED—		
	Interest and premium on:		
9	Canadian National Railways loans.....		—1,745
10	Guarantees—per contra.....	8,794	—2,933
11	Other advances.....	41,244	—4,379
12	Debt charges paid by Canadian National Railways.....	9,752	
13	Sinking fund earnings.....	3,875	
14	TOTAL INTEREST AND PREMIUM RECEIVED.....	63,665	—9,057
15	NET DEBT CHARGES (Item 8, less item 14).....	271,497	(³)—1,545

⁽¹⁾ For fiscal years ended nearest to December 31, 1937.

⁽²⁾ Includes foreign exchange and other charges.

⁽³⁾ Interest on Common School Fund and School Lands Fund debentures eliminated from provinces' miscellaneous revenues.

TABLE 91

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
 (Excluding debt retirement)
1937⁽¹⁾

(Thousands of Dollars)

DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS			PROVINCES	MUNICI- PALITIES	Item No.
Total	Dominion	C.N.R.			
1,745		1,745			1
2,759	2,759		7,875	1,093	2
.....				1,564	3
181,276	132,195	49,081	72,843	(²)67,436	4
5,269	4,330	939	2,040		5
1,001	1,001		301		6
428	428		134		7
192,478	140,713	51,765	83,193	70,093	8
1,745	1,745				9
2,759	2,759		7,875	1,093	10
12,537	12,537		17,401	15,685	11
9,752		9,752			12
.....			3,875		13
26,793	17,041	9,752	29,151	16,778	14
165,685	123,672	42,013	54,042	53,315	15

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
(Excluding debt retirement)
1939⁽¹⁾
(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	Eliminations
	INTEREST AND OTHER CHARGES PAID—		
	Interest on:		
1	Canadian National Railways loans from Dominion.....		— 916
2	Guarantees—paid by borrowers (estimated).....	10,523	—3,237
3	paid by municipalities.....	1,413	
4	Other debt.....	316,817	—6,648
5	Amortization of discount.....	8,403	
6	Foreign exchange.....	11,435	
7	Commission and other charges.....	716	
8	GROSS DEBT CHARGES.....	349,307	—10,801
	INTEREST, PREMIUM AND FOREIGN EXCHANGE RECEIVED—		
	Interest and premium on:		
9	Canadian National Railways loans.....		— 916
10	Guarantees—per contra.....	10,523	—3,237
11	Other advances.....	58,274	—5,063
12	Debt charges paid by Canadian National Railways.....	11,932	
13	Sinking fund earnings.....	4,278	
14	TOTAL INTEREST AND PREMIUM RECEIVED.....	85,007	—9,216
15	NET DEBT CHARGES (Item 8, less item 14).....	264,300	(³)—1,585

(1) For fiscal years ended nearest to December 31, 1939.

(2) Includes foreign exchange and other charges.

(3) Interest on Common School Fund and School Lands Fund debentures eliminated from provinces' miscellaneous revenues.

TABLE 92

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
(Excluding debt retirement)
1939⁽¹⁾
(Thousands of Dollars)

DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS			PROVINCES	MUNICI- PALITIES	Item No.
Total	Dominion	C.N.R.			
916		916			1
4,605	4,605		8,045	1,110	2
				1,413	3
179,313	129,316	49,997	78,908	(²)65,244	4
5,870	4,755	1,115	2,533		5
9,641	9,641		1,794		6
535	535		181		7
200,880	148,852	52,028	91,461	67,767	8
916	916				9
4,605	4,605		8,045	1,110	10
30,189	30,189		18,419	14,729	11
11,932		11,932			12
			4,278		13
47,642	35,710	11,932	30,742	15,839	14
153,238	113,142	40,096	60,719	51,928	15

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
(Excluding debt retirement)
1941⁽¹⁾
(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	Eliminations
	INTEREST AND OTHER CHARGES PAID—		
	Interest on:		
1	Canadian National Railways loans from Dominion.....		—5,647
2	Guarantees—paid by borrowers (estimated).....	10,378	—2,384
3	paid by municipalities.....	1,153	
4	Other debt.....	330,924	—5,210
5	Amortization of discount.....	22,903	
6	Foreign exchange.....	39,938	
7	Commission and other charges.....	5,821	
8	GROSS DEBT CHARGES.....	411,117	—13,241
	INTEREST, PREMIUM AND FOREIGN EXCHANGE RECEIVED—		
	Interest and premium on:		
9	Canadian National Railways loans.....		—5,647
10	Guarantees—per contra.....	10,378	—2,384
11	Other advances.....	91,008	—3,586
12	Debt charges paid by Canadian National Railways.....	51,663	
13	Sinking fund earnings.....	4,555	
14	TOTAL INTEREST AND PREMIUM RECEIVED.....	157,604	—11,617
15	NET DEBT CHARGES (Item 8, less item 14).....	253,513	(³)—1,624

⁽¹⁾ For fiscal years ended nearest to December 31, 1941.

⁽²⁾ Includes foreign exchange and other charges.

⁽³⁾ Interest on Common School Fund and School Lands Fund debentures eliminated from provinces' miscellaneous revenues

TABLE 93

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES

(Excluding debt retirement)

1941⁽¹⁾

(Thousands of Dollars)

DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS			PROVINCES	MUNICI- PALITIES	Item No.
Total	Dominion	C.N.R.			
5,647		5,647			1
4,295	4,295		7,125	1,342	2
.....				1,153	3
198,429	153,586	44,843	78,937	(²)58,768	4
20,287	19,114	1,173	2,616		5
35,825	35,825		4,113		6
5,648	5,648		173		7
270,131	218,468	51,663	92,964	61,263	8
5,647	5,647				9
4,295	4,295		7,125	1,342	10
62,933	62,933		18,294	13,367	11
51,663		51,663			12
.....			4,555		13
124,538	72,875	51,663	29,974	14,709	14
145,593	145,593		62,990	46,554	15

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES

(Excluding debt retirement)

1943⁽¹⁾

(Thousands of Dollars)

Item No.		ALL GOVERNMENTS	Eliminations
	INTEREST AND OTHER CHARGES PAID—		
	Interest on:		
1	Canadian National Railways loans from Dominion.....		—18,665
2	Guarantees—paid by borrowers (estimated).....	9,000	— 2,149
3	paid by municipalities.....	1,054	
4	Other debt.....	398,557	— 5,195
5	Amortization of discount.....	14,634	
6	Foreign exchange.....	96,595	
7	Commission and other charges.....	9,110	
8	GROSS DEBT CHARGES.....	528,950	—26,009
	INTEREST, PREMIUMS AND FOREIGN EXCHANGE RECEIVED—		
	Interest and premium on:		
9	Canadian National Railways loans.....		—18,665
10	Guarantees—per contra.....	9,000	— 2,149
11	Other advances.....	142,333	— 3,511
12	Debt charges paid by Canadian National Railways.....	50,943	
13	Sinking fund earnings.....	4,920	
14	TOTAL INTEREST AND PREMIUM RECEIVED.....	207,196	—24,325
15	NET DEBT CHARGES (Item 8, less item 14).....	321,754	(³)—1,684

⁽¹⁾ For fiscal years ended nearest to December 31, 1943.

⁽²⁾ Includes foreign exchange and other charges.

⁽³⁾ Interest on Common School Fund and School Lands Fund debentures eliminated from provinces' miscellaneous revenues.

TABLE 94

ALL GOVERNMENTS
ANALYSIS OF DEBT CHARGES
 (Excluding debt retirement)

1943⁽¹⁾

(Thousands of Dollars)

DOMINION OF CANADA AND CANADIAN NATIONAL RAILWAYS			PROVINCES	MUNICI- PALITIES	Item No.
Total	Dominion	C.N.R.			
18,665		18,665			1
3,645	3,645		6,154	1,350	2
.....				1,054	3
272,580	241,362	31,218	76,772	(²)54,400	4
11,735	10,675	1,060	2,899		5
92,616	92,616		3,979		6
8,796	8,796		314		7
408,037	357,094	50,943	90,118	56,804	8
18,665	18,665				9
3,645	3,645		6,154	1,350	10
112,715	112,715		18,646	14,483	11
50,943		50,943			12
.....			4,920		13
185,968	135,025	50,943	29,720	15,833	14
222,069	222,069		60,398	40,971	15

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DEBT CHARGES ON DIRECT AND GUARANTEED BONDS AND TREASURY BILLS

(Excluding debt retirement)

ANALYSIS BY AUTHORITIES, ISSUES OUTSTANDING, INTEREST REQUIREMENTS AND AVERAGE NOMINAL INTEREST RATES AS AT MARCH 31, 1944.

(Thousands of Dollars)

Item No.	Issuing authority	TOTAL		
		All Issues Outstanding	Debt Charges	Average Nominal Interest Rates
1	Dominion of Canada ⁽¹⁾	11,388,932	304,030	2.67
2	Canadian National Railways	58,905	2,129	3.61
3	<i>Sub-Total</i>	<i>11,447,837</i>	<i>306,159</i>	<i>2.68</i>
4	Provinces— Prince Edward Island	10,568	419	3.96
5	Nova Scotia	101,500	3,976	3.92
6	New Brunswick	106,157	4,371	4.12
7	Quebec ⁽²⁾	425,386	14,736	3.46
8	Ontario ⁽³⁾	755,369	28,989	3.84
9	Manitoba	123,455	5,121	4.15
10	Saskatchewan	219,480	8,618	3.93
11	Alberta ⁽⁴⁾	162,202	7,465	4.60
12	British Columbia	158,009	6,379	4.05
13	<i>Sub-Total</i>	<i>2,062,126</i>	<i>80,074</i>	<i>3.88</i>
14	GRAND TOTAL	13,509,963	386,233	2.86

(1) Excluding Dominion of Canada direct issues matured and not presented—19,597.

(2) Excluding subsidized issues of hospitals and charitable institutions—11,251.

(3) Excluding Railway Aid Certificates—90.

(4) Debt Charges shown at full interest rates.

TABLE 95

DOMINION OF CANADA, CANADIAN NATIONAL RAILWAYS AND PROVINCES

DEBT CHARGES ON DIRECT AND GUARANTEED BONDS AND TREASURY BILLS

(Excluding debt retirement)

ANALYSIS BY AUTHORITIES, ISSUES OUTSTANDING, INTEREST REQUIREMENTS AND AVERAGE NOMINAL INTEREST RATES AS AT MARCH 31, 1944

(Thousands of Dollars)

ISSUES OUTSTANDING			DEBT CHARGES						Item No
Direct Issues	Guaranteed Issues	Treasury Bills	Direct Issues		Guaranteed Issues		Treasury Bills		
			Amount	Average Nominal Interest Rates	Amount	Average Nominal Interest Rates	Amount	Average Nominal Interest Rates	
9,539,491	699,441	1,150,000	266,957	2.80	29,733	4.25	7,340	0.64	1
56,129	2,776	.....	2,013	3.59	116	4.18	.....	.....	2
9,595,620	702,217	1,150,000	268,970	2.80	29,849	4.25	7,340	0.64	3
10,518	50	.....	417	3.96	2	4.00	.....	.....	4
99,920	1,580	.....	3,926	3.93	50	3.16	.....	.....	5
105,011	1,146	.....	4,322	4.12	49	4.28	.....	.....	6
386,781	5,355	33,250	13,854	3.58	217	4.05	665	2.00	7
629,037	123,332	3,000	24,888	3.96	4,048	3.28	53	1.77	8
84,366	2,659	36,430	3,804	4.51	145	5.45	1,172	3.22	9
125,262	472	93,746	5,764	4.60	25	5.30	2,829	3.02	10
127,749	6,537	27,916	6,238	4.88	388	5.94	839	3.01	11
114,918	6,733	36,358	4,990	4.34	298	4.43	1,091	3.00	12
1,683,562	147,864	230,700	68,203	4.05	5,222	3.53	6,649	2.88	13
11,279,182	850,081	1,380,700	337,173	2.99	35,071	4.13	13,989	1.01	14

ALL PROVINCES

ANALYSIS OF DEBT CHARGES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	INTEREST ON DIRECT DEBT—					
1	Prince Edward Island.....	207	283	308	413	444
2	Nova Scotia.....	3,103	3,699	4,109	4,310	4,035
3	New Brunswick.....	3,150	3,550	4,230	4,367	4,379
4	Quebec.....	6,417	8,052	11,569	13,977	14,627
5	Ontario ⁽¹⁾	27,542	27,129	28,155	28,245	26,557
6	Manitoba.....	6,089	5,707	5,701	5,459	5,245
7	Saskatchewan.....	7,037	7,690	8,632	6,743	6,749
8	Alberta ⁽²⁾	7,945	8,381	8,012	7,935	7,962
9	British Columbia.....	7,506	8,352	8,192	7,488	6,774
10	Sub-Total (Items 1 to 9).....	68,996	72,843	78,908	78,937	76,772
	INTEREST ON GUARANTEES (estimated)—					
11	Prince Edward Island.....		3	3	11	11
12	Nova Scotia.....	29	22	73	120	87
13	New Brunswick.....	44	54	88	115	87
14	Quebec.....	608	498	431	597	389
15	Ontario.....	4,821	5,117	5,139	4,453	4,044
16	Manitoba.....	276	213	182	194	145
17	Saskatchewan.....	258	1,340	1,472	954	770
18	Alberta.....	274	238	242	323	284
19	British Columbia.....	362	390	415	358	337
20	Sub-Total (Items 11 to 19).....	6,672	7,875	8,045	7,125	6,154
	AMORTIZATION OF DISCOUNT—					
21	Prince Edward Island.....	5	10	13	19	19
22	Nova Scotia.....	56	113	136	158	147
23	New Brunswick.....	53	17	83	97	74
24	Quebec.....	126	324	614	600	628
25	Ontario.....	445	826	929	1,014	1,313
26	Manitoba.....	98	142	120	103	93
27	Saskatchewan.....	142	226	225	225	225
28	Alberta.....	228	210	205	200	200
29	British Columbia.....	170	172	208	200	200
30	Sub-Total (Items 21 to 29).....	1,323	2,040	2,533	2,616	2,899

⁽¹⁾ Excludes interest on Province of Ontario bonds purchased for sinking funds and cancelled.⁽²⁾ Includes estimated amount for unpaid interest.

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ALL PROVINCES
ANALYSIS OF DEBT CHARGES
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	FOREIGN EXCHANGE—					
1	Prince Edward Island.....					
2	Nova Scotia.....	240	4	84	185	187
3	New Brunswick.....	218	5	83	404	162
4	Quebec.....	50	13	483	353	354
5	Ontario.....	1,303	218	626	1,838	2,267
6	Manitoba.....	440	14	109	494	132
7	Saskatchewan.....	111	12	145	181	384
8	Alberta.....	569	3	83	155	162
9	British Columbia.....	273	32	181	503	331
10	<i>Sub-Total (Items 1 to 9).....</i>	<i>3,204</i>	<i>301</i>	<i>1,794</i>	<i>4,113</i>	<i>3,979</i>
	COMMISSION AND OTHER CHARGES—					
11	Prince Edward Island.....					
12	Nova Scotia.....	5				
13	New Brunswick.....	8	5	18	2	22
14	Quebec.....	37	20	78	71	66
15	Ontario.....	58	51	15	30	43
16	Manitoba.....	6	2	2	23	37
17	Saskatchewan.....	22	17	36	17	112
18	Alberta.....	26	24	14	15	26
19	British Columbia.....	21	15	18	15	8
20	<i>Sub-Total (Items 11 to 19).....</i>	<i>183</i>	<i>134</i>	<i>181</i>	<i>173</i>	<i>314</i>
	GROSS DEBT CHARGES—Direct and indirect—					
21	Prince Edward Island.....	212	296	324	443	474
22	Nova Scotia.....	3,433	3,838	4,402	4,773	4,456
23	New Brunswick.....	3,473	3,631	4,502	4,985	4,724
24	Quebec.....	7,238	8,907	13,175	15,598	16,064
25	Ontario.....	34,169	33,341	34,864	35,580	34,224
26	Manitoba.....	6,909	6,078	6,114	6,273	5,652
27	Saskatchewan.....	7,570	9,285	10,510	8,120	8,240
28	Alberta.....	9,042	8,856	8,556	8,628	8,634
29	British Columbia.....	8,332	8,961	9,014	8,564	7,650
30	<i>Sub-Total (Items 21 to 29).....</i>	<i>80,378</i>	<i>83,193</i>	<i>91,461</i>	<i>92,964</i>	<i>90,118</i>

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ALL PROVINCES
ANALYSIS OF DEBT CHARGES
(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	<i>Interest, Premium and Foreign Exchange Received—</i>					
1	Prince Edward Island.....					
2	Nova Scotia.....	-1,018	-932	-957	-975	-829
3	New Brunswick.....	-402	-476	-487	-489	-536
4	Quebec.....	-1,122	-858	-1,446	-1,793	-1,973
5	Ontario.....	-11,130	-9,669	-9,524	-9,261	-8,024
6	Manitoba.....	-2,001	-1,703	-1,708	-1,612	-1,699
7	Saskatchewan.....	-2,162	-1,852	-2,208	-2,238	-3,002
8	Alberta.....	-2,338	-1,422	-1,684	-1,595	-1,968
9	British Columbia.....	-78	-489	-405	-331	-615
10	Sub-Total (Items 1 to 9).....	-20,251	-17,401	-18,419	-18,294	-18,646
	<i>Interest on Guarantees—Per contra—</i>					
11	All Provinces (Estimated).....	-6,672	-7,875	-8,045	-7,125	-6,154
	<i>Sinking Fund Earnings—</i>					
12	Prince Edward Island.....	-35	-72	-55	-76	-81
13	Nova Scotia.....	-216	269	-317	-371	-438
14	New Brunswick.....	-247	-291	-357	-379	-510
15	Quebec.....	-513	-675	-971	-1,212	-1,522
16	Ontario ⁽¹⁾	-113	-24	-9	-16	-16
17	Manitoba.....	-130	-270	-343	-402	-496
18	Saskatchewan.....	-294	-401	-368	-508	-455
19	Alberta ⁽²⁾	-308	-514	-599	-684	-817
20	British Columbia ⁽³⁾	-1,198	-1,359	-1,259	-907	-585
21	Sub-Total (Items 12 to 20).....	-3,054	-3,875	-4,278	-4,555	-4,920
	SUMMARY					
22	NET DEBT CHARGES—					
23	Prince Edward Island.....	177	221	266	356	382
24	Nova Scotia.....	2,170	2,615	3,055	3,307	3,102
25	New Brunswick.....	2,780	2,810	3,570	4,002	3,591
26	Quebec.....	4,995	6,876	10,327	11,996	12,180
27	Ontario.....	18,105	18,531	20,192	21,850	22,140
28	Manitoba.....	4,502	3,892	3,881	4,065	3,312
29	Saskatchewan.....	4,856	5,692	6,462	4,420	4,013
30	Alberta.....	6,122	6,682	6,031	6,026	5,565
31	British Columbia.....	6,694	6,723	6,935	6,968	6,113
32	TOTAL NET DEBT CHARGES.....	50,401	54,042	60,719	62,990	60,398

(1) Excludes interest on Province of Ontario bonds purchased for sinking funds and cancelled.

(2) Includes unpaid interest on Province of Alberta bonds held in sinking funds.

(3) Excludes gain on realization of sinking fund investments; 1939, 39; 1941, 2,559; 1943, 21.

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ALL PROVINCES

ANALYSIS OF DEBT CHARGES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	<i>Not included in the Above—</i>					
	<i>Provision for sinking fund and debt retirement:</i>					
1	Prince Edward Island.....	109	208	239	203	250
2	Nova Scotia.....	404	284	459	599	606
3	New Brunswick.....	212	373	495	594	661
4	Quebec.....	1,302	3,155	3,410	3,723	3,811
5	Ontario.....		1,041	1,125	1,178	5,595
6	Manitoba.....	371	413	444	695	599
7	Saskatchewan.....	153	28	673	988	1,025
8	Alberta.....	757	13	13	13	13
9	British Columbia ⁽¹⁾	586	853	908	1,949	1,847
10	<i>Total</i>	3,894	6,368	7,766	9,942	14,407

(1) Excludes redemptions charged to Revenue Surplus Appropriation account:

1937.....	212
1941.....	4,179

TABLE 97
Page 1

MUNICIPAL AND SCHOOL CORPORATIONS

ANALYSIS OF DEBT CHARGES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	INTEREST AND OTHER CHARGES ON DIRECT DEBT—					
1	Prince Edward Island.....	115	127	144	149	148
2	Nova Scotia.....	1,642	1,745	1,715	1,618	1,688
3	New Brunswick.....	1,300	1,407	1,397	1,244	1,169
4	Quebec.....	26,516	25,746	26,244	23,809	24,286
5	Ontario.....	25,260	21,134	19,651	16,693	13,670
6	Manitoba.....	5,145	4,773	4,096	3,631	3,246
7	Saskatchewan.....	3,355	3,943	3,569	3,335	2,709
8	Alberta.....	4,685	3,262	3,275	3,121	2,692
9	British Columbia.....	6,865	5,299	5,153	5,168	4,792
10	Sub-Total (Items 1 to 9).....	74,883	67,436	65,244	58,768	54,400
	INTEREST ON GUARANTEES (estimated)—					
11	Prince Edward Island.....					
12	Nova Scotia.....	3	10	9	29	38
13	New Brunswick.....	18	18	28	28	28
14	Quebec.....	193	180	185	173	150
15	Ontario.....	1,464	893	774	776	798
16	Manitoba.....	928	900	886	848	774
17	Saskatchewan.....	6	2			
18	Alberta.....					
19	British Columbia.....	536	654	641	641	616
20	Sub-Total (Items 11 to 19).....	3,148	2,657	2,523	2,495	2,404
	GROSS DEBT CHARGES—Direct and indirect—					
21	Prince Edward Island.....	115	127	144	149	148
22	Nova Scotia.....	1,645	1,755	1,724	1,647	1,726
23	New Brunswick.....	1,318	1,425	1,425	1,272	1,197
24	Quebec.....	26,709	25,926	26,429	23,982	24,436
25	Ontario.....	26,724	22,027	20,425	17,469	14,468
26	Manitoba.....	6,073	5,673	4,982	4,479	4,020
27	Saskatchewan.....	3,361	3,945	3,569	3,335	2,709
28	Alberta.....	4,685	3,262	3,275	3,121	2,692
29	British Columbia.....	7,401	5,953	5,794	5,809	5,408
30	Sub-Total (Items 21 to 29).....	78,031	70,093	67,767	61,263	56,804

TABLE 97
Page 2

MUNICIPAL AND SCHOOL CORPORATIONS

ANALYSIS OF DEBT CHARGES

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	<i>Interest and Premiums Received—</i>					
1	Prince Edward Island.....	-24	-22	-21	-20	-18
2	Nova Scotia.....	-373	-431	-448	-393	-372
3	New Brunswick.....	-435	-400	-400	-380	-362
4	Quebec.....	-3,911	-4,055	-4,001	-3,976	-6,707
5	Ontario.....	-7,070	-5,875	-5,172	-4,270	-3,520
6	Manitoba.....	-2,084	-1,884	-1,862	-1,680	-1,289
7	Saskatchewan.....	-782	-743	-583	-546	-488
8	Alberta.....	-1,523	-1,196	-1,169	-1,086	-812
9	British Columbia.....	-1,414	-1,079	-1,073	-1,016	-915
10	Sub-Total (Items 1 to 9).....	-17,616	-15,685	-14,729	-13,367	-14,483
	<i>Interest on Guarantees—</i>					
	Paid by borrowers (Estimated):					
11	Prince Edward Island.....	-3	-10	-9	-29	-38
12	Nova Scotia.....	-18	-18	-28	-28	-28
13	New Brunswick.....					
14	Quebec.....	-193	-180	-185	-173	-150
15	Ontario.....	-324	-448	-453	-664	-723
16	Manitoba.....	-58	-100	-111	-113	-89
17	Saskatchewan.....	-6	-2			
18	Alberta.....					
19	British Columbia.....	-225	-335	-324	-335	-322
20	Sub-Total (Items 11 to 19).....	-827	-1,093	-1,110	-1,342	-1,350
	NET DEBT CHARGES—					
21	Prince Edward Island.....	91	105	123	129	130
22	Nova Scotia.....	1,269	1,314	1,267	1,225	1,316
23	New Brunswick.....	865	1,007	997	864	807
24	Quebec.....	22,605	21,691	22,243	19,833	17,579
25	Ontario.....	19,330	15,704	14,800	12,535	10,225
26	Manitoba.....	3,931	3,689	3,009	2,686	2,642
27	Saskatchewan.....	2,573	3,200	2,986	2,789	2,221
28	Alberta.....	3,162	2,066	2,106	2,035	1,880
29	British Columbia.....	5,762	4,539	4,397	4,458	4,171
30	TOTAL NET DEBT CHARGES.....	59,588	53,315	51,928	46,554	40,971

SECTION VII

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT AND SUBVENTIONS AND GRANTS-IN-AID

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TABLE 98

PROVINCIAL GOVERNMENTS

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.		For the fiscal years ended nearest to December 31				
		1933	1937	1939	1941	1943
	SUBSIDIES—					
1	Government and legislation.....	1,750	1,750	1,750	1,750	1,780
2	Debt allowance.....	1,608	1,608	1,608	1,608	1,608
3	Population.....	8,088	8,097	8,131	8,698	8,781
4	Compensation for public lands.....	1,980	1,980	1,980	1,980	1,980
5	Allowance in consideration of repeal of lumber duties ⁽¹⁾	150	150	150	150	150
6	Additional subsidies ⁽²⁾	150	150	150	150	150
7	<i>Sub-Total (Items 1 to 6).....</i>	<i>13,726</i>	<i>13,735</i>	<i>13,769</i>	<i>14,336</i>	<i>14,449</i>
8	INTERIM SUBSIDIES.....	1,600	8,075	6,075		
9		15,326	21,810	19,844	14,336	14,449
10	LESS: Interest on debt account⁽³⁾.....	-59	-59	-59	-59	-59
11	<i>Sub-Total (Items 9 and 10).....</i>	<i>15,267</i>	<i>21,751</i>	<i>19,785</i>	<i>14,277</i>	<i>14,390</i>
	TAX AGREEMENT—					
	GRANT EQUIVALENT TO:					
	Income and corporation taxes suspended:					
12	Provincial.....				73,227	73,227
13	Municipal.....				3,913	3,913
14					77,140	77,140
15	Excess of debt charges over taxes suspended⁽⁴⁾.....				5,800	5,800
16					82,940	82,940
	FISCAL NEED SUBSIDIES⁽⁵⁾:					
	Compensation for loss of revenue:					
17	Interim subsidies.....				2,475	2,475
18	Less excess debt charges.....				-1,816	-1,816
19	Additional subsidies.....				2,575	2,575
20					3,234	3,234
21					86,174	86,174
22	LESS: Collections and refunds by provinces, net.....				-53,297	-696
23	Collections by municipalities.....				-3,777	
24	Payments to municipalities.....				-136	-3,943
25	<i>Sub-Total (Items 21 to 24).....</i>				<i>(6)28,964</i>	<i>(6)81,535</i>
26	CUMULATIVE SUB-TOTAL.....	15,267	21,751	19,785	43,241	95,925
	SUBVENTIONS AND GRANTS-IN-AID—					
27	Old age pensions.....	12,110	27,545	29,070	28,527	32,223
28	Pensions for the blind.....		131	808	1,075	1,236
29	Unemployment and agricultural relief.....	25,400	(7)45,285	23,530	870	177
30	Special war expenditures.....			175	6,142	5,667
31	Other.....	3,490	6,508	7,038	990	275
32	<i>Sub-Total (Items 27 to 31).....</i>	<i>41,000</i>	<i>79,469</i>	<i>60,621</i>	<i>37,604</i>	<i>39,578</i>
33	TOTAL.....	56,267	101,220	80,406	80,845	135,503

(1) New Brunswick. (2) Prince Edward Island. (3) Quebec. (4) The Maritime Provinces, Saskatchewan and Alberta. (5) The Maritime Provinces, Manitoba and Saskatchewan. (6) Excludes amounts received under the Dominion Gasoline Tax Guarantee; 1941, 72; 1943, 12,663. (7) Excluding treasury bills payable to the Dominion of Canada cancelled in this year: Manitoba 805, Saskatchewan 17,682.

TABLE 99

PRINCE EDWARD ISLAND

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943 ⁽¹⁾
		Dec. 31 1933	Dec. 31 1937	Dec. 31 1939	Dec. 31 1941	Dec. 31 1943
	SUBSIDIES—					
1	Government and legislation.....	100	100	100	100	100
2	Debt allowance.....	39	39	39	39	39
3	Population.....	87	87	87	87	87
4	Compensation for public lands.....	6	6	6	6	6
	Additional subsidies voted in years:					
5	1887.....	20	20	20	20	20
6	1901.....	30	30	30	30	30
7	1907.....	100	100	100	100	100
8	Sub-Total (Items 1 to 8).....	382	382	382	382	382
	INTERIM SUBSIDIES—					
9	Duncan report (1927-1934).....	125				
10	White report (1935-1940).....		275	275		
11	Sub-Total (Items 8 to 10).....	507	657	657	382	382
	TAX AGREEMENT—					
	GRANT TO SERVICE NET DEBT CHARGES, equivalent to:					
	Income and corporation taxes suspended:					
12	Provincial.....				242	242
13	Municipal.....				10	10
14					252	252
15	Excess of debt charges over taxes suspended.....				13	13
16					265	265
	FISCAL NEED SUBSIDIES:					
	Compensation for loss of revenue:					
17	Interim subsidy.....				275	275
18	Less item 15.....				-13	-13
19	Additional subsidy.....				175	175
20					437	437
21					702	702
22	LESS: Collections and refunds by Province, net.....				-210	-22
23	Collections by Municipalities.....				-9	
24	Payments to Municipalities.....				-1	-10
25	Sub-Total (Items 21 to 24).....				(2) 482	(2) 670
26	CUMULATIVE SUB-TOTAL.....	507	657	657	864	1,052
	SUBVENTIONS AND GRANTS-IN-AID—					
27	Old age pensions.....	45	166	190	201	247
28	Pensions for the blind.....			13	14	17
29	Unemployment and agricultural relief.....	12	24	104	15	
30	Special war expenditures.....				13	19
31	Other.....	18	87	78	10	
32	Sub-Total (Items 27 to 31).....	75	277	385	253	283
33	TOTAL.....	582	934	1,042	1,117	1,335

⁽¹⁾ Fiscal year end changed to March 31, 1944; calendar year figures used for comparative purposes.⁽²⁾ Excludes amounts received under the Dominion of Canada Gasoline Tax Guarantee; 1941, 26; 1943, 47.

TABLE 100

NOVA SCOTIA

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Sept. 30 1933	Nov. 30 1937	Nov. 30 1939	Nov. 30 1941	Nov. 30 1943
	SUBSIDIES—					
1	Government and legislation.....	190	190	190	190	190
2	Debt allowance.....	53	53	53	53	53
3	Population.....	406	410	410	410	462
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>649</i>	<i>653</i>	<i>653</i>	<i>653</i>	<i>705</i>
	INTERIM SUBSIDIES—					
5	Duncan report (1927—1934).....	875				
6	White report (1935—1940).....		1,300	1,300		
7	<i>Sub-Total (Items 4 to 6).....</i>	<i>1,524</i>	<i>1,953</i>	<i>1,953</i>	<i>653</i>	<i>705</i>
	TAX AGREEMENT—					
	GRANT TO SERVICE NET DEBT CHARGES, equivalent to:					
	Income and corporation taxes suspended:					
8	Provincial.....				1,488	1,488
9	Municipal.....				123	123
10					1,611	1,611
11	Excess of debt charges over taxes suspended.....				974	974
12					2,585	2,585
	FISCAL NEED SUBSIDIES:					
	Compensation for loss of revenue:					
13	Interim subsidy.....				1,300	1,300
14	Less item 11.....				—974	—974
15					326	326
16					2,911	2,911
17	LESS: Collections and refunds by Province, net.....				—1,488	
18	Collections by Municipalities.....				—123	
19	Payments to Municipalities.....					—153
20	<i>Sub-Total (Items 16 to 19).....</i>				<i>1,300</i>	<i>(1)2,758</i>
21	CUMULATIVE SUB-TOTAL.....	1,524	1,953	1,953	1,953	3,463
	SUBVENTIONS AND GRANTS-IN-AID—					
22	Old age pensions.....		1,814	1,900	1,943	2,040
23	Pensions for the blind.....				105	110
24	Unemployment and agricultural relief.....	661	494	236	33	6
25	Special war expenditures.....				194	239
26	Other.....	605	344	775	7	5
27	<i>Sub-Total (Items 22 to 26).....</i>	<i>1,266</i>	<i>2,652</i>	<i>2,911</i>	<i>2,282</i>	<i>2,400</i>
28	TOTAL.....	2,790	4,605	4,864	4,235	5,863

(1) Excludes 706, received under the Dominion of Canada Gasoline Tax Guarantee.

TABLE 101

NEW BRUNSWICK

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	Oct. 31 1937	Oct. 31 1939	Oct. 31 1941	Oct. 31 1943
	SUBSIDIES—					
1	Government and legislation.....	190	190	190	190	190
2	Debt allowance.....	26	26	26	26	26
3	Population.....	331	327	327	340	366
4	Allowance in consideration of repeal of lumber duties.....	150	150	150	150	150
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>697</i>	<i>693</i>	<i>693</i>	<i>706</i>	<i>732</i>
	INTERIM SUBSIDIES—					
6	Duncan report (1927-1934).....	600				
7	White report (1935-1940).....		900	900		
8	<i>Sub-Total (Items 5 to 7).....</i>	<i>1,297</i>	<i>1,593</i>	<i>1,593</i>	<i>706</i>	<i>732</i>
	TAX AGREEMENT—					
	GRANT TO SERVICE NET DEBT CHARGES, equivalent to:					
	Income and corporation taxes suspended:					
9	Provincial.....				1,066	1,066
10	Municipal.....				1,384	1,384
11					2,450	2,450
12	Excess of debt charges over taxes suspended.....				829	829
13					3,279	3,279
	FISCAL NEED SUBSIDIES:					
	Compensation for loss of revenue:					
14	Interim subsidy.....				900	900
15	Less item 12.....				-829	-829
16	Additional subsidy.....				300	300
17					371	371
18					3,650	3,650
19	LESS: Collections and refunds by Province, net.....				-1,066	
20	Collections by Municipalities.....				-1,384	
21	Payments to Municipalities.....					-1,384
22	<i>Sub-Total (Items 18 to 21).....</i>				<i>(1)1,200</i>	<i>(1)2,266</i>
23	CUMULATIVE SUB-TOTAL.....	1,297	1,593	1,593	1,906	2,998
	SUBVENTIONS AND GRANTS-IN-AID—					
24	Old age pensions.....		1,276	1,494	1,553	1,634
25	Pensions for the blind.....			100	125	128
26	Unemployment and agricultural relief.....	378	251	308	3	
27	Special war expenditures.....			2	243	296
28	Other.....	223	456	239	218	6
29	<i>Sub-Total (Items 24 to 28).....</i>	<i>601</i>	<i>1,983</i>	<i>2,143</i>	<i>2,142</i>	<i>2,064</i>
30	TOTAL.....	1,898	3,576	3,736	4,048	5,062

(1) Excluding amounts received under the Dominion of Canada Gasoline Tax Guarantee; 1941, 46; 1943, 539.

TABLE 102

QUEBEC

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		June 30 1934	June 30 1938	June 30 1940	March 31 1942	March 31 1944
	SUBSIDIES—					
1	Government and legislation.....	240	240	240	240	240
2	Debt allowance.....	127	127	127	127	127
3	Population.....	2,224	2,225	2,226	2,493	2,500
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>2,591</i>	<i>2,592</i>	<i>2,593</i>	<i>2,860</i>	<i>2,867</i>
5	Less: Interest on debt account.....	-59	-59	-59	-59	-59
6	<i>Sub-Total (Items 4 and 5).....</i>	<i>2,532</i>	<i>2,533</i>	<i>2,534</i>	<i>2,801</i>	<i>2,808</i>
	TAX AGREEMENT⁽¹⁾—					
	Grant equivalent to income and corporation taxes suspended:					
7	Provincial.....				18,190	18,190
8	Municipal.....				2,396	2,396
9					20,586	20,586
10	Less: Collections and refunds by Province, net.....				-16,911	-270
11	Collections by Municipalities.....				-2,261	
12	Payments to Municipalities.....				-135	-2,396
13	<i>Sub-Total (Items 9 to 12).....</i>				<i>1,279</i>	<i>(2) 17,920</i>
14	CUMULATIVE SUB-TOTAL.....	2,532	2,533	2,534	4,080	20,728
	SUBVENTIONS AND GRANTS-IN-AID—					
15	Old age pensions.....		7,680	7,789	6,762	8,544
16	Pensions for the blind.....		117	307	365	452
17	Unemployment and agricultural relief.....	4,969	6,990	3,976	349	63
18	Special war expenditures.....				1,216	1,567
19	Other.....	31	366	469	590	74
20	<i>Sub-Total (Items 15 to 19).....</i>	<i>5,000</i>	<i>15,153</i>	<i>12,541</i>	<i>9,282</i>	<i>10,700</i>
21	TOTAL.....	7,532	17,686	15,075	13,362	31,428

(1) Reconciliation with Public Accounts:

Totals per item 13.....				1,279	17,920
1941/42 grant received in 1942/43.....				-1,279	
Collections deferred.....					391

Totals per Public Accounts..... 18,311

(2) Excludes 1,863, received under the Dominion of Canada Gasoline Tax Guarantee.

TABLE 103

ONTARIO

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		Oct. 31 1933	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SUBSIDIES—					
1	Government and legislation.....	240	240	240	240	240
2	Debt allowance.....	142	142	142	142	142
3	Population.....	2,559	2,559	2,559	2,754	2,773
4	<i>Sub-Total (Items 1 to 3).....</i>	<i>2,941</i>	<i>2,941</i>	<i>2,941</i>	<i>3,136</i>	<i>3,155</i>
	TAX AGREEMENT⁽¹⁾—					
5	Grant equivalent to income and corporation taxes suspended.....				28,964	28,964
6	Less: Collections and refunds by Province, net.....				-25,528	219
7	<i>Sub-Total (Items 5 and 6).....</i>				<i>3,436</i>	<i>(2)29,183</i>
8	CUMULATIVE SUB-TOTAL.....	2,941	2,941	2,941	6,572	32,338
	SUBVENTIONS AND GRANTS-IN-AID—					
9	Old age pensions.....	6,993	9,361	9,770	9,773	10,311
10	Pensions for the blind.....			226	264	284
11	Unemployment and agricultural relief.....	10,138	6,054	7,463	67	
12	Special war expenditures.....			171	2,863	2,329
13	Other.....	2,302	1,657	2,106	93	124
14	<i>Sub-Total (Items 9 to 13).....</i>	<i>19,433</i>	<i>17,072</i>	<i>19,736</i>	<i>13,060</i>	<i>13,048</i>
15	TOTAL.....	22,374	20,013	22,677	19,632	45,386

(1) Reconciliation with Public Accounts:

Totals per item 7.....				3,436	29,183
1941/42 grant received in 1942/43.....				-540	
Totals per Public Accounts.....				2,896	29,183

(2) Excludes 8,112, received under the Dominion of Canada Gasoline Tax Guarantee.

TABLE 104

MANITOBA

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	SUBSIDIES—					
1	Government and legislation.....	190	190	190	190	190
2	Debt allowance.....	382	382	382	382	382
3	Population.....	571	569	579	579	584
4	Compensation for public lands.....	562	562	562	562	562
5	Sub-Total (Items 1 to 4).....	1,705	1,703	1,713	1,713	1,718
6	INTERIM SUBSIDIES.....		750	750		
7	Sub-Total (Items 5 and 6).....	1,705	2,453	2,463	1,713	1,718
	TAX AGREEMENT—					
8	Grant equivalent to income and corporation taxes suspended.....				5,055	5,055
9	Add: Fiscal need subsidy.....				600	600
10					5,655	5,655
11	Less: Collections and refunds by Province, net.....				-1,095	-274
12	Sub-Total (Items 8 to 11).....				4,560 ⁽¹⁾	5,381
13	CUMULATIVE SUB-TOTAL.....	1,705	2,453	2,463	6,273	7,099
	SUBVENTIONS AND GRANTS-IN-AID—					
14	Old age pensions.....	1,533	1,998	2,067	2,092	2,336
15	Pensions for the blind.....		9	43	56	70
16	Unemployment and agricultural relief.....	1,844 ⁽²⁾	1,962	1,770	152	
17	Special war expenditures.....				418	361
18	Other.....	34	1,175	1,142	4	2
19	Sub-Total (Items 14 to 18).....	3,411	5,144	5,022	2,722	2,769
20	TOTAL.....	5,116	7,597	7,485	8,995	9,868

⁽¹⁾ Excludes 275, received under the Dominion of Canada Gasoline Tax Guarantee.⁽²⁾ Excluding treasury bills payable to the Dominion of Canada cancelled in this year, 805.

TABLE 105

SASKATCHEWAN

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		April 30 1934	April 30 1938	April 30 1940	April 30 1942	April 30 1944
	SUBSIDIES—					
1	Government and legislation	220	220	220	220	220
2	Debt allowance	405	405	405	405	405
3	Population	754	745	757	757	717
4	Compensation for public lands	750	750	750	750	750
5	Sub-Total (Items 1 to 4)	2,129	2,120	2,132	2,132	2,092
6	INTERIM SUBSIDIES		3,500	1,500		
7	Sub-Total (Items 5 and 6)	2,129	5,620	3,632	2,132	2,092
	TAX AGREEMENT⁽¹⁾—					
	GRANT TO SERVICE NET DEBT CHARGES, equivalent to:					
8	Income and corporation taxes suspended				2,093	2,093
9	Excess of debt charges over taxes suspended				2,237	2,237
10					4,330	(²)4,330
11	FISCAL NEED SUBSIDY				1,500	1,500
12					5,830	5,830
13	LESS: Collections and refunds by Province, net				-1,485	-26
14	Sub-Total (Items 12 and 13)				4,345	5,804
15	CUMULATIVE SUB-TOTAL	2,129	5,620	3,632	6,477	7,896
	SUBVENTIONS AND GRANTS-IN-AID—					
16	Old age pensions	1,330	1,763	1,923	2,009	2,352
17	Pensions for the blind		2	44	55	64
18	Unemployment and agricultural relief	4,253	(³)25,596	5,979	15	85
19	Special war expenditures				609	349
20	Other	55	773	663	18	42
21	Sub-Total (Items 16 to 20)	5,638	28,134	8,609	2,706	2,892
22	TOTAL	7,767	33,754	12,241	9,183	10,788

(1) Reconciliation with Public Accounts:

Totals per item 14				4,345	5,804
1941/42 grant received in 1942/43				-1,458	
1942/43 grant received in 1943/44					1,444
1943/44 grant received in 1944/45					-1,447
Totals per Public Accounts				2,887	5,801

(2) Excludes 496, received under the Dominion of Canada Gasoline Tax Guarantee.

(3) Excluding treasury bills payable to the Dominion of Canada, cancelled in this year, 17,682.

TABLE 106

ALBERTA

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SUBSIDIES—					
1	Government and legislation	190	190	190	190	190
2	Debt allowance	405	405	405	405	405
3	Population	600	619	630	631	638
4	Compensation for public lands	562	562	562	562	562
5	Sub-Total (Items 1 to 4)	1,757	1,776	1,787	1,788	1,795
6	INTERIM SUBSIDIES ⁽¹⁾		600	600		
7	Sub-Total (Items 5 and 6)	1,757	2,376	2,387	1,788	1,795
	TAX AGREEMENT⁽²⁾—					
	GRANT TO SERVICE NET DEBT CHARGES, equivalent to:					
8	Income and corporation taxes suspended				4,081	4,081
9	Excess of debt charges over taxes suspended ⁽¹⁾				1,747	1,747
10					5,828	5,828
11	LESS: Collections and refunds by Province, net				-2,025	-321
12	Sub-Total (Items 8 to 11)				3,803	5,507
13	CUMULATIVE SUB-TOTAL	1,757	2,376	2,387	5,591	7,302
	SUBVENTIONS AND GRANTS-IN-AID—					
14	Old age pensions	905	1,531	1,717	1,791	1,968
15	Pensions for the blind			28	36	45
16	Unemployment and agricultural relief	48	2,396	1,104	236	23
17	Special war expenditures				38	37
18	Other	208	243	455	11	2
19	Sub-Total (Items 14 to 18)	1,161	4,170	3,304	2,112	2,075
20	TOTAL	2,918	6,546	5,691	7,703	9,377

⁽¹⁾ Subject to implementation of Debt Reorganization Programme.⁽²⁾ Reconciliation with Public Accounts:

Totals per item 12				3,803	5,507
1941/42 grant received in 1942/43				-2,056	
1942/43 grant received in 1943/44					1,975
1943/44 grant received in 1944/45					-1,968
Adjustment of annual grants by retroactive agreement in 1945, see footnote ⁽¹⁾				-1,747	-1,747
Totals per Public Accounts					3,767

TABLE 107

BRITISH COLUMBIA

SUBSIDIES, INTERIM SUBSIDIES, TAX SUSPENSION AGREEMENT,
AND SUBVENTIONS AND GRANTS-IN-AID

(Thousands of Dollars)

Item No.	Actual date of fiscal year end →	1933	1937	1939	1941	1943
		March 31 1934	March 31 1938	March 31 1940	March 31 1942	March 31 1944
	SUBSIDIES—					
1	Government and legislation.....	190	190	190	190	220
2	Debt allowance.....	29	29	29	29	29
3	Population.....	556	556	556	647	654
4	Compensation for public lands.....	100	100	100	100	100
5	<i>Sub-Total (Items 1 to 4).....</i>	<i>875</i>	<i>875</i>	<i>875</i>	<i>966</i>	<i>1,003</i>
6	INTERIM SUBSIDY.....		750	750		
7	<i>Sub-Total (Items 5 and 6).....</i>	<i>875</i>	<i>1,625</i>	<i>1,625</i>	<i>966</i>	<i>1,003</i>
	TAX AGREEMENT (1)					
8	Grant equivalent to income and corporation taxes suspended.....				12,048	12,048
9	LESS: Collections and refunds by Province, net.....				-3,489	-2
10	<i>Sub-Total (Items 8 and 9).....</i>				<i>8,559</i>	<i>(2)12,046</i>
11	CUMULATIVE SUB-TOTAL.....	<i>875</i>	<i>1,625</i>	<i>1,625</i>	<i>9,525</i>	<i>13,049</i>
	SUBVENTIONS AND GRANTS-IN-AID—					
12	Old age pensions.....	1,304	1,956	2,220	2,403	2,791
13	Pensions for the blind.....		3	47	55	66
14	Unemployment and agricultural relief.....	3,097	1,518	2,590		
15	Special war expenditures.....			2	548	470
16	Other.....	14	1,407	1,111	39	20
17	<i>Sub-Total (Items 12 to 16).....</i>	<i>4,415</i>	<i>4,884</i>	<i>5,970</i>	<i>3,045</i>	<i>3,347</i>
18	TOTAL.....	5,290	6,509	7,595	12,570	16,396

(1) Reconciliation with Public Accounts:

Totals per item 10.....				8,559	12,046
Adjustment of 1941 claim.....				-1,687	
Tax collections and refunds deducted from claims, net.....				6,872	12,046
Total per Public Accounts.....				5,176	2
				12,018	12,048

(2) Excludes 625, received under the Dominion of Canada Gasoline Tax Guarantee.

DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENTS

ANALYSIS OF TAXES SUSPENDED

CASH RECEIPTS DURING FISCAL YEARS ENDED NEAREST TO DECEMBER 31, 1940

Item No.	Actual date of fiscal year end →	TOTAL	Prince Edward Island	Nova Scotia	New Brunswick
			Dec. 31 1940	Nov. 30 1940	Oct. 31 1940
	FLAT RATE OR SPECIFIC TAXES—				
	On particular classes of corporations:				
	Banks:				
1	Provincial taxes	2,256	23	138	102
2	Municipal taxes	73	1	29	43
	Electric light and power companies:				
3	Provincial taxes	3,132	4	179	91
	Insurance companies:				
4	Provincial taxes	6,149	12	250	217
5	Municipal taxes	51	6		26
6	Mining companies: Provincial taxes	1,727			
7	Railways: Provincial taxes	3,530	40	114	170
	Telephone companies:				
8	Provincial taxes	796	3	102	75
9	Municipal taxes	46			46
	Other companies:				
10	Provincial taxes	7,106	71	703	234
11	Municipal taxes	34	3		31
	INCOME TAXES ON CORPORATIONS—				
12	Provincial taxes	32,830			155
13	Municipal taxes	50			(¹)50
14	Sub-Total	57,780	163	1,515	1,240
	INCOME TAXES ON PERSONS—				
15	Provincial taxes	15,700	89	2	22
16	Municipal taxes	3,660		94	1,188
17	Sub-Total	19,360	89	96	1,210
18	TOTAL	77,140	252	1,611	2,450

(¹) Composite twelve months period comprising:
The nine months fiscal period ended March 31, 1941.
The three months period ended June 30, 1941.

TABLE 108

DOMINION-PROVINCIAL TAX SUSPENSION AGREEMENTS

ANALYSIS OF TAXES SUSPENDED

CASH RECEIPTS DURING FISCAL YEARS ENDED NEAREST TO DECEMBER 31, 1940

Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Item No.
(¹) June 30 1941	March 31 1941	April 30 1941	April 30 1941	March 31 1941	March 31 1941	
450	860	166	79	303	135	1
						2
1,831		2		54	971	3
1,533	2,550	468	282	308	529	4
19						5
124					1,603	6
118	875	631	404	482	696	7
134	317				165	8
						9
3,069	2,094	81	151	491	212	10
						11
8,461	15,267	1,494	701	1,402	5,350	12
						13
15,739	21,963	2,842	1,617	3,040	9,661	14
2,469	7,001	2,213	476	1,041	2,387	15
2,378						16
4,847	7,001	2,213	476	1,041	2,387	17
20,586	28,964	5,055	2,093	4,081	12,048	18

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